**Meeting Date**: **7/21/2015**

**Report Type:** Consent

**Report ID:** 2015-00208

City of SACRAMENTO

03

**City Council Report**
**915 I Street, 1st Floor**
**www.CityofSacramento.org**

**Title: Del Paso Boulevard Property and Business Improvement District No. 2015-03 Ballot Results**

**Location:** District 2

**Recommendation:** 1) Receive a report on the tabulation of assessment ballots submitted and not withdrawn before the public hearing closed on July 14, 2015; and 2) based on the results of the tabulation, pass a) a Resolution declaring the results of the majority protest proceedings and renewing the Del Paso Boulevard PBID No. 2015-03; b) a Resolution approving the annual Del Paso Boulevard PBID No. 2015-03 budget and levying assessment; and c) a Resolution amending the Fiscal Year (FY) 2015/16 City budget for the Del Paso Boulevard PBID No. 2015-03.

**Contact:** Sini Makasini, Administrative Analyst, (916) 808-7967; Mark Griffin, Program Manager, (916) 808-8788, Department of Finance

**Presenter:** None

**Department:** Finance
**Division:** Public Improvement Finance
**Dept ID:** 06001321
**Attachments:**
1-Description/Analysis
2-Background
3-Schedule of Proceedings
4-Resolution (Declaring Results)
5-Exhibit A (Management District Plan)
6-Resolution (Adopting Annual PBID Budget and Levying Assessment)
7-Resolution Amending FY2015-16 Adopted City Budget for the Del Paso Blvd PBID

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**City Attorney Review**

Approved as to Form
Michael W. Voss
7/14/2015 2:29:32 PM

**Approvals/Acknowledgements**

Department Director or Designee: Leyne Milstein - 7/8/2015 1:01:36 PM

## Description/Analysis

**Issue Detail:** A majority of property owners within the Del Paso Boulevard and Arden Way business corridor have proposed to renew the Del Paso Boulevard Property and Business Improvement District (District) No. 2015-03 for a ten-year term. On May 26, 2015, the Council passed Resolution 2015-0141: 1) directing staff to mail assessment ballots and notices of public hearing to the owners of real property within the proposed District; and 2) setting July 14, 2015, as the date for a public hearing on the proposed District and assessment.

At the conclusion of the hearing the City Clerk tabulated the assessment ballots submitted and not withdrawn to determine whether there was a majority protest against the proposed District assessment (i.e., whether a majority of the property owners who submit ballots are opposed to the District and assessment). Based on the results of the tabulation, there is not a majority protest. As such, staff recommends that the Council pass a resolution declaring the results of the majority protest proceedings and renewing the District. Staff also recommends that Council approve the annual budget for the District and levy the assessment.

**Policy Considerations:** Upon renewal, the District will continue to provide services which will promote safety and maintenance, image enhancement and economic development within the Del Paso Boulevard and Arden Way business corridor in an effort to increase business development and revenue.

**Environmental Considerations:** Under the California Environmental Quality Act (CEQA) Guidelines, the renewal of a property business improvement district does not constitute a project and is therefore exempt from review pursuant to Guidelines Section 15378(b)(4).

**Rationale for Recommendation:** The actions in the recommended Resolution are required by the California Streets and Highways Code Part 7 (beginning with Section 36600) of Division 18.

**Financial Considerations:** Financing will be provided by the levy of assessments upon real property that benefit from improvements and activities of the District. The District will not issue bonds. There are 306 parcels in the District service area. The total District assessment budget for the first year is approximately $479,796.

City-owned properties will have a total first year annual assessment of approximately $52,071, an increase of $8,766 from the current year due to the addition of city-owned parcels included in the proposed expansion of the District pursuant to Proposition 218. The assessment on the Redevelopment Agency Successor Agency (RASA) parcels will be $15,495 in the first year (no change from current assessment). Future assessment rates may be subject to an increase of no more than three (3%) annually. If the District

is renewed, the FY2015/16 approved budget will be amended to reflect the Council approved assessments and expenditure plans.

**Local Business Enterprise (LBE):** Not applicable.

# BACKGROUND

The District was approved by City Council on July 20, 2010, in accordance with the PBID Area Law of 1994, and became effective on January 1, 2011. The District property owners have submitted petitions to renew the District for a ten-year term. If renewed, the District will continue to provide funding and the following services in the Del Paso Boulevard and Arden Way business corridor:

- Security and Maintenance Enhancement: security patrol units will canvass the district responding to and deterring illegal activity and will maintain close working relations with the Sacramento Police Department. Maintenance patrols will provide trash removal and additional debris and garbage collection above and beyond City services as well as graffiti abatement in public areas.

- Image Enhancement and Advocacy: marketing and promotion efforts to increase awareness of the Del Paso Boulevard and Arden Way business corridor. The District will provide several types of communication efforts to attract and retain retail and business establishments for the overall improvement of the business corridor.

- Administration: administrative cost provides the support to sustain the various services (security and maintenance, image enhancement and advocacy). Cost may include general office expenses and as well as administrative staff cost and other fees as necessary.

The District's Board of Directors has prepared the Management District Plan (Plan) and Engineer's Report, which is on file with Public Improvement Finance Division of the Department of Finance, designated by the City Clerk to be the repository of documents associated with special districts. The Plan is a comprehensive document that describes the process of forming the District and providing the services identified by the property and business owners. The attached resolution will initiate the renewal proceedings of the District. Annual assessment rates are based on an allocation of program costs and a calculation per parcel square foot. Assessment rates may be subject to an increase of no more than three (3%) percent per year.

<u>Tabulation Results of Assessment Ballots</u>

On May 26, 2015, Council directed staff to complete the actions necessary to renew the District. On May 27, 2015, staff mailed out assessment ballots and notices of public hearing to the owners of property in the proposed District. Ballots had to be submitted no later than the close of the public hearing to be counted. At the close of the public hearing on July 14, 2015, the assessment ballots were tabulated to determine whether there was a majority protest.

The City Clerk's tabulation of ballots found 78.93% of ballots in favor of renewing the District. The assessment ballots are weighted for each property according to the proportional financial obligation of the specific property. The actual ballot count is a

result of assessment value for all ballots cast. The total assessment value is $479,796. The ballots cast represent $296,326 which is a turnout of approximately 62%. Of the ballots returned and not withdrawn, the amount cast in favor of the assessment was $233,893.40 and the amount cast in opposition to the assessment was $62,433.35.

Based on the tabulation results, a majority protest does not exist as the ballots submitted in opposition to the assessment do not exceed the ballots submitted in favor of it. Therefore, the proceedings to levy the assessment will continue.

**SCHEDULE OF PROCEEDINGS**
**DEL PASO BOULEVARD PROPERTY AND BUSINESS IMPROVEMENT DISTRICT NO. 2015-03**

| | |
|---|---|
| March 2015 | Petition Drive Kick-off |
| May 12, 2015 | Receive Signed Petitions |
| May 26, 2015 | Resolution of Intention to Renew – City Council |
| May 27, 2015 | Record Boundary Map, Mail Ballots<br>Publish Notice of Hearing, Management Plan |
| July 14, 2015 | Public Hearing – City Council |
| **July 21, 2015** | **Ballot Results – City Council** |
| July 22, 2015 | Record Notice of Assessment and Assessment Diagram |
| August 2015 | Assessment Roll to County |

# RESOLUTION NO.

Adopted by the Sacramento City Council

## RESOLUTION DECLARING THE RESULTS OF THE MAJORITY PROTEST PROCEEDINGS AND RENEWING THE DEL PASO BOULEVARD PROPERTY AND BUSINESS IMPROVEMENT DISTRICT NO. 2015-03

**BACKGROUND**:

A. The owners of property within the boundaries of the proposed Del Paso Boulevard Property and Business Improvement District (PBID) No. 2015-03 (District) have submitted petitions asking that the City Council renew the District. Included with the petitions was a summary of the Management District Plan (Plan) that describes the proposed assessment to be levied on property within the District to pay for the following activities and improvements, which constitute a special benefit: (1) Security & Maintenance: The primary task of the security program will be to coordinate with and supplement the existing security in the District, including coordination with the Sacramento Police Department. Maintenance services will include trash abatement, graffiti removal and weed abatement. (2) Image Enhancement & Advocacy will continue to promote the District as a vibrant commercial corridor. Marketing and advertising of the area will keep shoppers coming for entertainment and special events as well as regular shopping. (3) Administration Services will provide for the daily operation of the District programs and services.

B. The proposed owners who signed the petitions will collectively pay more than 50% of the proposed assessment. Accordingly, on May 26, 2015, the City Council adopted Resolution No. 2015-0141 entitled "Intention to Renew the Del Paso Boulevard Property and Business Improvement District" (the Resolution of Intention). Among other things, the Resolution of Intention states that a public hearing on the renewal of the District and the proposed assessment will be held on July 14, 2015, at 6:00 p.m. in the City Council's chambers, Sacramento City Hall, 915 "I" Street (first floor), Sacramento, California. The Resolution of Intention also states the City Council's finding that the Plan satisfies all requirements of Streets and Highways Code Section 36622.

C. The properties within the boundaries of the District will be benefited by the activities and improvements to be funded by the proposed assessment.

D. On May 27, 2015, the City Clerk mailed to each owner of record of each parcel within the District's exterior boundaries a notice concerning the public hearing on the renewal of the District and the proposed assessment. Each notice included the statutorily required information about the assessment and the majority protest procedure, as well as an assessment ballot.

E. At 6:00 p.m. on July 14, 2015, in the City Council's Chambers, Sacramento City Hall, 915 "I" Street (first floor), Sacramento, California, the City Council held a public hearing regarding the renewal of the District and the levy of the assessment. During the public hearing, the City Council heard and received all objections and protests to the renewal of the District and the proposed assessment. The City Clerk has received, been given custody of, and tabulated the assessment ballots returned and not withdrawn by the owners of property located within the District. The City Clerk has reported the results of the tabulation by her written Certificate to the City Council. The Clerk's Certificate of Ballot Procedure Results for the Mailed-Ballot, Property Owner Majority Protest Proceeding indicates that, of the assessment ballots signed and returned to the City Clerk, and not withdrawn, prior to the close of the public hearing on July 14, 2015, and weighting the ballots for each property according to the proportional financial obligation of each property, 78.93% percent of the assessment ballots were in favor of the levy of the assessments as proposed, and 21.07% percent were opposed. The number of assessment ballots submitted and not withdrawn in opposition to the proposed assessment did not exceed the number of ballots submitted and not withdrawn in favor of the proposed assessment, with ballots weighted according to the amount of the assessment to be imposed upon the parcel for which each ballot was submitted. Therefore, a majority protest against the proposed assessment does not exist.

F. All actions and proceedings described in paragraphs A through E were undertaken and completed in accordance with law.

**BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:**

Section 1 The City Council finds and determines that the recitals set forth above are true.

Section 2 No majority protest having been made through the assessment ballot procedure, the City Council:

(a) Overrules all protests to the proposed assessment and these proceedings;

(b) Approves the Engineer's Report and Plan on the proposal to levy an annual assessment on land within the District to be renewed, attached hereto as Exhibit A and by this reference made a part of this resolution, preliminarily approved by Resolution No. 2015-0141;

(c) Renews the District for a ten-year term that will expire on December 31, 2025, for the territory generally described in Exhibit B, attached hereto and by this reference made a part of this resolution, as shown in the Engineer's Report and Plan, preliminarily approved by Resolution No. 2015-0141;

(d) Confirms the assessment diagram and assessment roll and, upon establishment of the District annual budget, levies the assessment on real property within the District as described in the Engineer's Report and Plan. In accordance with Streets and Highways Code Section 36631 and the Plan, the assessment to fund the activities and improvements for the District will be collected at the same time and in the same manner as ad valorem property taxes and will have the same lien priority and penalties for delinquent payment.

Section 3 Properties within the District will be subject to any amendments to the Property and Business Improvement District Law of 1994.

Section 4 Bonds will not be issued.

Section 5 The Plan for the District quantifies the amount of special benefit conferred on the properties within the District as 92.03% of the services provided in the District, with 7.97% of the services constituting a general benefit to people outside of the District. The total amount of all special benefits to be conferred on the properties for fiscal year 2015/16 is $479,796.

Section 6 The City Manager (or designee) is directed to take all necessary actions to complete the renewal of the District and to levy the assessment. The City Clerk is directed to record, in the Sacramento County Recorder's office, a notice and assessment diagram as required by Streets and Highways Code Section 36627.

**Table of Contents**:

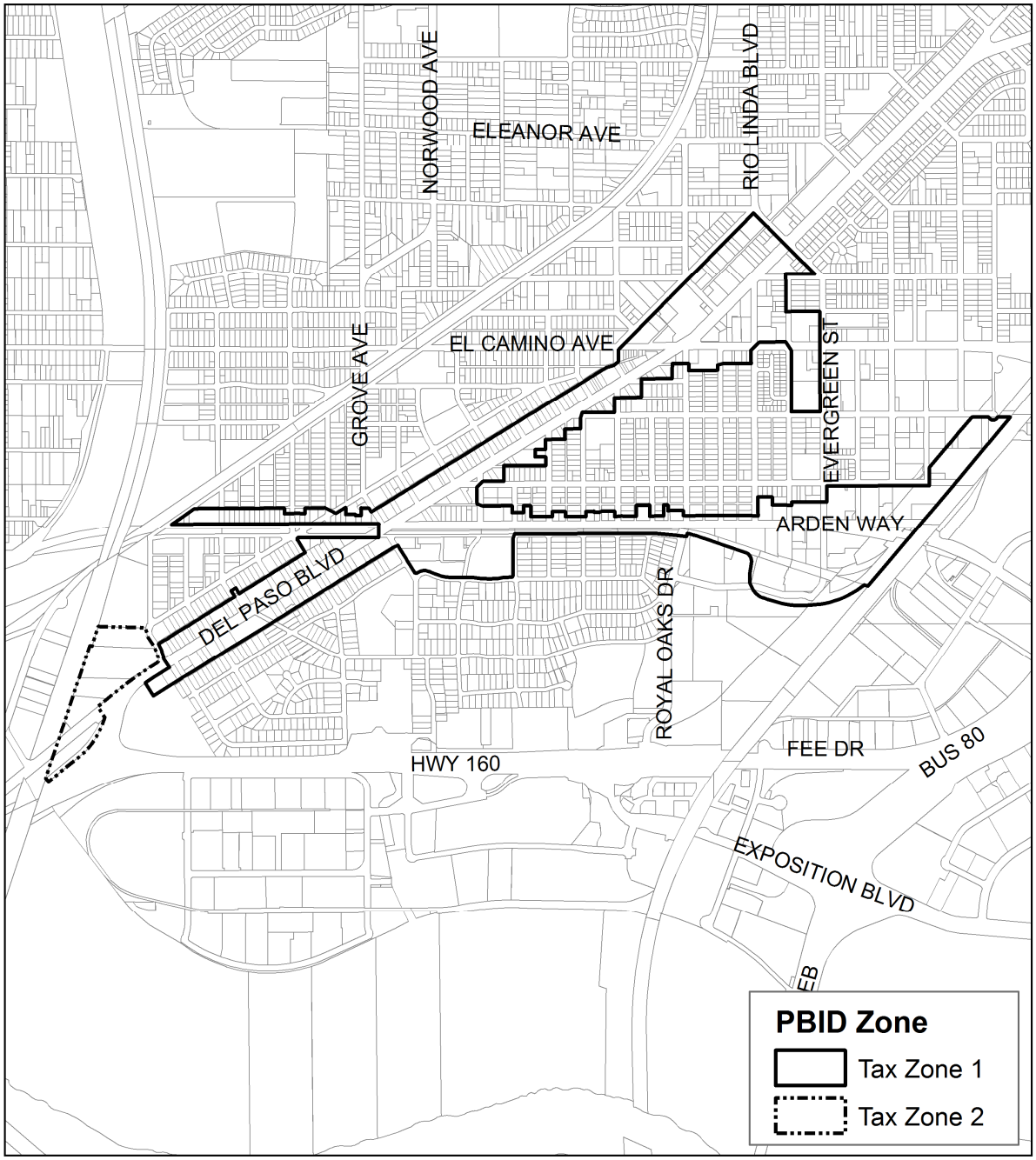
Exhibit A: Management District Plan and Engineer's Report
Exhibit B: District Map

**EXHIBIT A**

MANAGEMENT DISTRICT PLAN
(Attached)

**EXHIBIT B**

# Del Paso Boulevard
# Property and Business Improvement District No. 2015-03




City of SACRAMENTO
Finance Department

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# DEL PASO BOULEVARD PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

## MANAGEMENT DISTRICT PLAN & ENGINEER'S REPORT

***Submitted to the***

**June 30, 2015**

**By**

# 2016-2025

*Prepared pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq.*

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Prepared by Civitas

www.civitasadvisors.com
(800)999-7781

# I. OVERVIEW

The Del Paso Boulevard Property and Business Improvement District (DPBPBID) is a benefit assessment district whose main goal is to provide improvements and activities which constitute and create a special benefit to assessed parcels. The DPBPBID was formed for a five (5) year term on May 24, 2005 by Resolution No. 2005-373 and renewed for a five (5) year term on July 20, 2010 by Resolution No. 2010-417. As the DPBPBID nears the end of it current term and as required by state law, property owners have created this Management District Plan (Plan) to renew the DPBPBID.

**Location:** The renewed DPBPBID generally includes parcels along Del Paso Boulevard between Railroad Drive and Lampasas Avenue, and along Arden Way between the Sacramento Northern Bike Trail and the railroad crossing along Swanson Station, as shown on the map in Section IV.

**Purpose:** The purpose of the DPBPBID is to provide activities and improvements which constitute and create a special benefit to assessed parcels. The DPBPBID will provide Security & Maintenance Enhancement, Image Enhancement & Advocacy and related Administration directly and only to assessed parcels within its boundaries.

**Budget:** The DPBPBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be $479,796.76. The annual budget may be subject to an increase in assessment rates of no more than three percent (3%) per year. The assessment will be supplemented by non-assessment funds so that the total service budget for the initial year is $521,305.42.

**Cost:** The cost to the parcel owner is based on parcel size, parcel use, and benefit zone. The initial annual rate charged to each parcel is shown in the table below. Assessment rates may be subject to an increase of no more than three percent (3%) per year. The maximum annual assessment rates are shown in Section V(E).

| Parcel Type | Zone 1 | Zone 2 |
|---|---|---|
| Standard | $0.0975 | $0.0341 |
| Auto Wrecking | $0.0293 | $0.0102 |
| Private Tax Exempt | $0.0488 | $0.0171 |

**Renewal:** DPBPBID renewal requires submittal of petitions from property owners representing more than 50% of the total assessment. The "Right to Vote on Taxes Act" (also known as Proposition 218) requires a ballot vote in which more than 50% of the ballots received, weighted by assessment, be in support of the DPBPBID.

**Duration:** The DPBPBID will have a ten (10)-year-life beginning January 1, 2016 through December 31, 2025. Before the end of the term, the petition, ballot, and City Council hearing process must be repeated for the DPBPBID to be renewed.

**Management:** The Del Paso Boulevard Partnership (Partnership) will continue to serve as the Owners' Association for the DPBPBID.

## II. BACKGROUND

The International Downtown Association estimates that more than 1,500 Property and Business Improvement Districts (PBIDs) currently operate throughout the United States and Canada. PBIDs are a time-tested tool for property owners who wish to come together and obtain collective services which benefit their properties.

PBIDs provide supplemental services in addition to those provided by local government. They may also finance physical and capital improvements. These improvements and activities are concentrated within a distinct geographic area and are funded by a special parcel assessment. Services and improvements are only provided to those who pay the assessment.

Although funds are collected by the local government, they are then directed to a private nonprofit. The nonprofit implements services and provides day-to-day oversight. The nonprofit is managed by a Board of Directors representing those who pay the assessment, to help ensure the services meet the needs of property owners and are responsive to changing conditions within the PBID.

PBIDs all over the globe have been proven to work by providing services that improve the overall viability of commercial districts, resulting in higher property values, lease rates, occupancy rates, and sales volumes.

The DPBPBID will be renewed pursuant to a state law that took effect in January of 1995. The "Property and Business Improvement District Law of 1994," which was signed into law by Governor Pete Wilson, ushered in a new generation of Property and Business Improvement Districts in California. Key provisions of the law include:

- Allows a wide variety of services which are tailored to meet specific needs of assessed properties in each individual PBID;
- Requires property owner input and support throughout the renewal process;
- Requires written support on both a petition and ballot from property owners paying more than 50% of proposed assessments;
- Allows for a designated, private nonprofit corporation to manage funds and implement programs, with oversight from property owners and the City;
- Requires limits for assessment rates to ensure that they do not exceed the amount owners are willing to pay; and
- Requires the PBID be renewed after a certain time period, making it accountable to property owners.

The "Property and Business Improvement Business District Law of 1994" is provided in Appendix 1.

## III. IMPETUS

***History of the Del Paso Boulevard PBID***

The District's property and business owners created the Del Paso Boulevard PBID in 2004. Part of this endeavor is a coordinated effort to distinguish the District as a leading commercial corridor in the Sacramento region. This Management District Plan, and the renewal of this unified organization with a secure funding mechanism, provides another critical step in achieving the vision developed by the property and business owners.

In 2014, the Del Paso Boulevard Partnership PBID Board of Directors determined that the renewal of the PBID would ensure continued enhancement of the economic development of the District's commercial corridors. Over the last five years, the PBID has made significant steps in reducing crime and in shaping the District as a successful business destination. Property owner outreach was done to determine the property owners' concerns and interests. The meetings that took place in 2014 reaffirmed the value of the Del Paso Boulevard Partnership to the businesses and property owners.

There are several reasons why the Del Paso Boulevard PBID should be renewed:

***1. The Need to Improve Safety in the District***

Property owners agree that improved safety and a reduction in street disorder would increase property values and commercial activity in the area. Many customers and employees recognize a need for continuing additional safety programs to combat low level street disorder issues. The City of Sacramento is responsible for providing policing on a citywide basis. The renewed District will continue to provide additional security services and customize them to meet the unique needs of the District's commercial corridors.

***2. The Need to be Proactive in Determining the Future of the District***

In order to protect their investments, property owners must be partners in the process that determines how new development projects are implemented in their commercial District. Property owners in cities such as Sacramento, Denver, Los Angeles, Portland and Phoenix have been successful at leading and shaping future developments through their strong Property and Business Improvement Districts.

The Del Paso Boulevard Partnership will continue to provide a professional administrator with the financial resources and the focus to ensure that the challenges faced by property owners and businesses will be proactively addressed.

***3. The Need to Attract New Business and Investment Along the District***

If the District is to compete as a successful commercial district it must develop its own well financed, proactive strategy to retain businesses and tenants, as well as attract new business and investment. The Del Paso Boulevard PBID will continue to provide the financial resources to develop and implement a focused strategy that will work to fill vacancies and attract new businesses to locate within the District.

### *4. An Opportunity to Maintain the Private/Public Partnership with a Unified Voice for the District*

Because property owners would continue investing private money through the PBID, they will be looked upon as a strong partner in negotiations with the City. This partnership will maintain its' ability to leverage the property owner's investment with additional public investment in the District.

Both property and business owners will remain united under the District umbrella, which would be able to continue approaching the public sector with a viable and unified private sector voice.

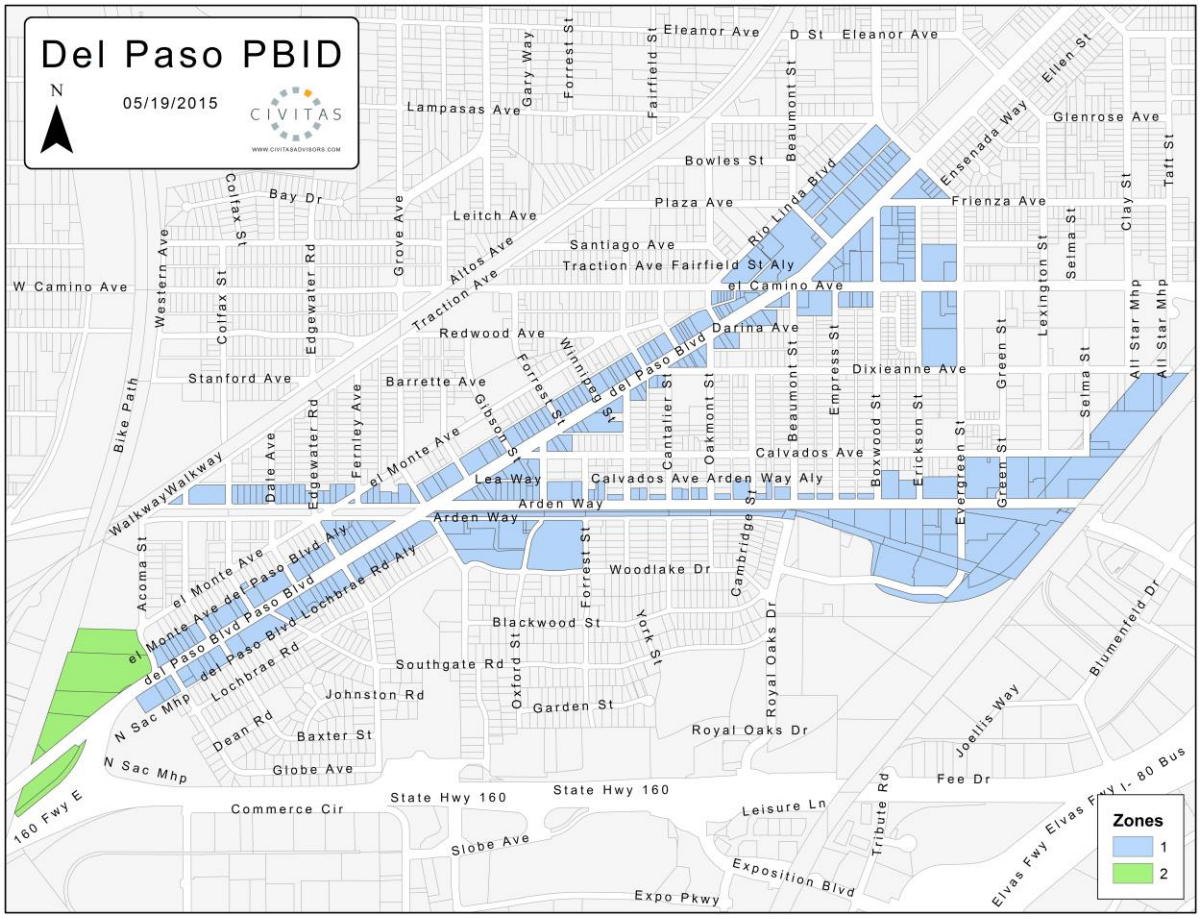
### *5. An Opportunity to Maintain Private Sector Management and Accountability.*

The Del Paso Boulevard Partnership (DPBP), a non-profit private sector business organization formed for the sole purpose of improving the District would continue to manage these services and the District's day to day operations. Annual District work plans and budgets will be developed by the DPBP Board, which will be composed of stakeholders that own businesses and property within the District. Security, marketing, and promotional services will be subject to private sector performance standards, controls, and accountability.

The increasing Sacramento population, coupled with a strong demographic mix, gives businesses within the District an opportunity to expand their market base. However, the District's commercial corridor also has extensive competition from other commercial corridors in the City. Thus, for District businesses to remain competitive, they must retain and expand market presence. Renewing the Del Paso Boulevard PBID will provide the means for businesses to compete within the City.

## IV. BOUNDARIES

The service area includes approximately three hundred thirteen (313) properties with one hundred fifty eight (158) property owners. The DPBPBID boundary generally includes parcels along Del Paso Boulevard between Railroad Drive and Lampasas Avenue, and along Arden Way between the Sacramento Northern Bike Trail and the railroad crossing along Swanson Station, as illustrated by the map below. A detailed boundary map is included as Appendix 3 and includes Map Key number which correlate to the Assessor Parcel Numbers (APNs) included in Appendix 2. A larger map is available on request by calling (916)437-4300 or (800)999-7781.



# V. SERVICE PLAN & BUDGET

## A. Improvements and Activities

The DPBPBID will provide supplemental improvements and activities that are above and beyond those provided by the City and other government agencies. The services to be provided by the DPBPBID are in addition to those provided by the City and other government agencies. The improvements and activities will be provided directly and only to assessed parcels; they will not be provided to parcels that are not assessed. Each and every service is unique to the DPBPBID, thus the benefits provided are particular and distinct to each assessed parcel.

### 1. Security & Maintenance Enhancement

Safety and the perception of safety are amongst the leading issues with District property owners. The security and maintenance program will continue to serve a number of functions. This program will increase awareness of security efforts, coordinate existing property owner security programs, and act as the "eyes and ears" for the Sacramento Police Department. The program will reduce street disorder and serve a lead role in crime prevention. Maintenance was next amongst the top issues for the area. The maintenance program will keep the District clean. A maintenance service will patrol the District for litter and other garbage. The service will also remove graffiti and other debris from streets and sidewalks.

**Safety**

A security program that keeps in close communication with District property and business owners is a key point of this program. The security program will have flexibility to address needs throughout the District, via a patrol program that can respond to the needs of every owner within the District.

With these factors in mind, the safety and patrol program will continue to emphasize prevention of street crime. They act to deter and report illegal street vending, illegal dumping, and street code violations. They handle a myriad of quality-of-life problems including: public intoxication, panhandling and loitering, trespassing, prostitution, scavenging, and shopping cart confiscation.

Visibility of the patrol is an important aspect of security perception. To emphasize the visibility of the patrol within the District, security personnel will patrol the District in vehicles. This allows for security personnel to have contact with the local businesses and residents.

**Integration with the Sacramento Police Department**

The District's security program will continue to work closely with the Sacramento Police and integrate the District's program with their existing programs. Additionally, District businesses that have hired private security will integrate their security program with the Police and the DPBPBID program.

**Maintenance Patrol**

Maintenance patrols will continue to provide additional debris and garbage collection beyond City Services. The maintenance patrol will pick up any garbage from illegal dumping and collect any additional garbage that the City cannot pick up. Also, the maintenance patrol will paint or remove any graffiti in public areas, such as benches and bus stops. In addition, the maintenance patrol will provide landscaping services to the area, such as cutting back weeds within the

District. The patrol will perform regular rounds throughout the District looking for maintenance problems. The Patrol will also stay in communications with the Director of the DPBPBID to carry out any emergency clean up problems.

**2. Image Enhancement & Advocacy**

Communications and advocacy activities will continue to be provided to create an image of the District as a single destination with a rich set of unique opportunities. Further, the image enhancement and marketing program garners positive free media coverage of the District and its services and attempts to improve the overall image of the District. This program will continue to promote the District as a vibrant commercial center with many great offerings such as upscale furniture stores, unique art galleries, and local restaurants. The program developed by the property owners will also include several tools to support the efforts of individual property owners and brokers to attract and retain tenants. Several types of communication elements are being used including shopping, dining, and business email blasts, retail directories, and newsletters. The DPBPBID also provides the banner program to highlight the district. The DPBPBID will facilitate consistent and frequent communications with property owners and tenants. Advocacy activities include influencing public entities to provide financial support and physical improvements to the DPBPBID. To provide the District with an effective, clear voice in governmental decisions, the Plan provides for an administrator to speak for the property owners within the District. The administrator will market the District to potential businesses, coordinate special events to attract more business to the District, and advocate for the District to receive additional funding and services that it would not otherwise receive.

**3. Administration**

The administration portion of the budget will be utilized for administrative costs associated with providing the services. Those costs may include rent, telephone charges, legal fees, accounting fees, postage, administrative staff, insurance, and other general office expenses.

## B. Annual Budget

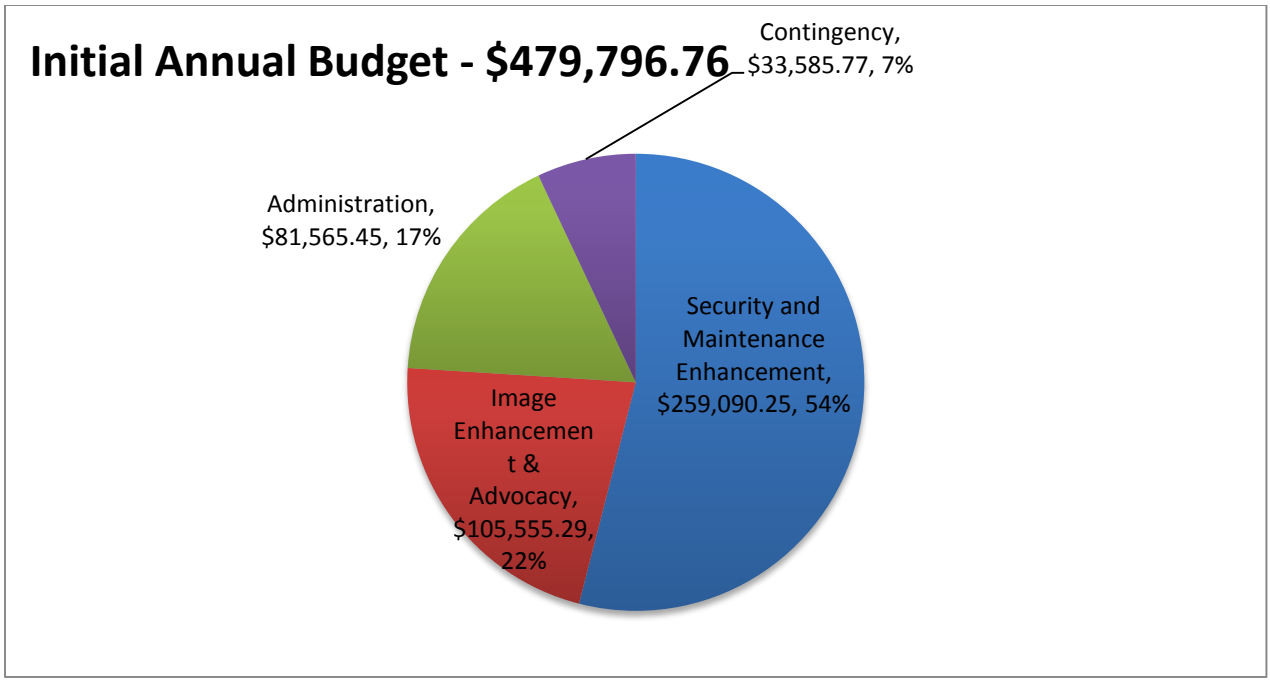
A projected ten (10)-year budget for the DPBPBID is provided below. The overall budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the DPBPBID. The annual budget is based on the following assumptions and guidelines:

1. The cost of providing improvements and activities may vary depending upon the market cost for those improvements and activities. Expenditures may require adjustment up or down to continue the intended level of improvements and activities. Funds not spent in any given year may be rolled over to the next year.
2. The assessment rate may be subject to annual increases that will not exceed three percent (3%) per year. Increases will be determined by the Partnership and will vary each year. The projections below illustrate the maximum annual three percent (3%) increase for all budget items.
3. The Partnership shall annually have the ability to re-allocate up to fifteen percent (15%) of the budget allocation by line item within the budgeted categories. Any change will be approved by the Partnership and submitted with the Annual Report.
4. Funds may only be spent on improvements and activities provided in the benefit zone from which the funds were derived. Budgets for each zone can be moved between categories, but overall zone budgets cannot be moved between zones.

5. The contingency line item is included as a buffer to account for delinquent assessments. If any funds allocated to contingency are collected, they may be used as a reserve. Changes in parcel data, increasing service costs, delinquencies, and other issues may change the revenue and expenses. The reserve, if any, is intended to buffer the organization for unexpected changes in revenue, and allow the DPBPBID to fund other program expenses or renewal costs. If at the end of the District's term there are funds remaining and property owners wish to renew, those funds may be used for the costs of renewing the District.

### C. Assessment Budget

The total improvement and activity budget for 2016 that is funded by property assessments is $479,796.76.




### D. Zone Budgets

Funds raised in each zone may only be spent on services provided to assessed parcels in that zone. The service plan budget for year 1 is:

| Service | Zone 1 | Zone 2 | **Total** |
|---|---|---|---|
| Security & Maintenance | $250,917.58 | $8,172.67 | $259,090.25 |
| Image & Advocacy | $102,225.68 | $3,329.61 | $105,555.29 |
| Administration | $78,992.57 | $2,572.88 | $81,565.45 |
| Contingency | $32,526.35 | $1,059.42 | $33,585.77 |
| **Total** | **$464,662.19** | **$15,134.56** | **$479,796.76** |

### E. Annual Maximum Budget

The budget below assumes the maximum annual increase of three percent (3%) is enacted and that there are no changes to the categorical budget allocations.

| | Security & Maintenance Enhancement | Image Enhancement & Advocacy | Administration | Contingency | Total |
|---|---|---|---|---|---|
| 2016 | $259,090.25 | $105,555.29 | $81,565.45 | $33,585.77 | $479,796.76 |
| 2017 | $266,862.95 | $108,721.94 | $84,012.41 | $34,593.35 | $494,190.65 |
| 2018 | $274,868.84 | $111,983.60 | $86,532.78 | $35,631.15 | $509,016.37 |
| 2019 | $283,114.90 | $115,343.11 | $89,128.77 | $36,700.08 | $524,286.86 |
| 2020 | $291,608.35 | $118,803.40 | $91,802.63 | $37,801.08 | $540,015.47 |
| 2021 | $300,356.60 | $122,367.50 | $94,556.71 | $38,935.12 | $556,215.93 |
| 2022 | $309,367.30 | $126,038.53 | $97,393.41 | $40,103.17 | $572,902.41 |
| 2023 | $318,648.32 | $129,819.69 | $100,315.21 | $41,306.26 | $590,089.48 |
| 2024 | $328,207.77 | $133,714.28 | $103,324.67 | $42,545.45 | $607,792.16 |
| 2025 | $338,054.00 | $137,725.70 | $106,424.41 | $43,821.82 | $626,025.93 |

# VII. GOVERNANCE

## A. Owners' Association

The City Council, through adoption of this Management District Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the DPBPBID as defined in Streets and Highways Code §36614.5. The City Council has determined that the Del Paso Boulevard Partnership will continue to serve as the Owners' Association for the DPBPBID.

The Board of Directors of the Partnership must be comprised of a majority of parcel owners paying the assessment. The Board of Directors shall act in the best interests of all of the properties and businesses within the DPBPBID.

## B. Brown Act & Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association must operate as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Del Paso Boulevard Partnership board of directors and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

## C. Annual Report

The Partnership shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the DPBPBID or in any benefit zones or classification of property within the district;
2. The improvements and activities to be provided for that fiscal year;
3. An estimate of the cost of providing the improvements and activities for that fiscal year;
4. The method and basis of levying the assessment in sufficient detail to allow each real property owner to estimate the amount of the assessment to be levied against his or her property for that fiscal year;
5. The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this Plan.

# VIII. ENGINEER'S REPORT

The District's parcel assessments will be imposed in accordance with the provisions of Article XIIID of the California Constitution. Article XIIID provides that "only special benefits are assessable,"[1] and requires the City to "separate the general benefits from the special benefits conferred on a parcel."[2] Special benefits are a "particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public-at-large."[3] Conversely, a general benefit is "conferred on real property located in the district or to the public-at-large."[4] Assessment law also mandates that "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."[5]

In this report, the Engineer will:

1. Quantify the general benefit accruing to the public-at-large and parcels adjacent to and within the District.
2. Separate the amount of general benefit from the special benefit accruing to the assessed parcels.
3. Subtract the amount of general benefit from the total cost of services, to determine the special benefit.
4. Determine the proportionate special benefit derived by each parcel and allocate the cost of the special benefit improvements and services accordingly.

## A. Separation of General and Special Benefits

Each of the improvements and activities, and the associated costs and assessments within the District, were reviewed, identified, and allocated based on special and general benefits pursuant to Article XIIID of the California Constitution. The assessment has been apportioned based on the proportional special benefits conferred to the assessed parcels located within the District boundaries as determined below.

### 1. General Benefits

Unlike special benefits, which are conferred directly and only upon assessed parcels, a general benefit is conferred on the general public or non-assessed parcels. Existing City and other public services, which are available to every person and parcel, everywhere within the City, are an example of a general benefit. Although the District's boundaries have been narrowly drawn and programs have been carefully designed to provide special benefits, and services will only be provided directly to assessed parcels, it is acknowledged that there will be general benefits as a result of the District's services.

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."[6] "Generally, this separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."[7] The first step that must be undertaken to separate general and special benefits provided by the District's services is to identify and quantify the general benefits.

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[1] Cal. Const., art. XIII D, §4(a)
[2] Cal. Const., art. XIII D, §4(a)
[3] Id, §2(i)
[4] Cal Const., art XIII D §2(i)
[5] Cal. Const., art. XIII D, §4(a)
[6] Cal. Const., art XIII D §4(a)
[7] Golden Hill v. San Diego

There are two bodies who can receive general benefits: the public-at-large within the District, and non-assessed parcels within and surrounding the District.

General Benefit to the Public-at-Large

The public-at-large within the District will receive general benefits as a result of the services being provided directly to parcels.

State law indicates that "Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed."[8] However, "the mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits."[9] Further, "the value of any incidental or collateral effects that arise from the improvements, maintenance or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel."[10] Thus, although there may be some incidental benefit to persons using the assessed parcels, that incidental benefit is not considered a general benefit because it is inherently produced by activities that provide special benefits to the assessed parcels.

In order to estimate the amount of general benefit to the public-at-large not using the assessed parcels within the District, intercept surveys conducted in similar districts were reviewed. The reviewed surveys sought to measure general benefit by determining what portion of the public-at-large within the District was engaged in parcel-related business, versus that percentage simply passing through and not engaging in business on assessed parcels. The surveys reviewed identified the percentage of the public-at-large not engaged in business on assessed parcels between 0 and 3.8%[11]. For purposes of this analysis, the median number, 1.9%, is used.

*Total General Benefit to the Public at Large*

To ensure that the assessment dollars do not fund general benefits to the public at large, that portion of the cost of services attributable to general benefit to the public will be paid for with funds not obtained through assessments. Therefore, based upon previous evaluations, the total value of the general benefit provided to the public at large not utilizing the assessed parcels is 1.9% of the total District service budget of $521,305.42 which is equal to $9,920.86.

General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, the District's services will confer general benefits upon non-assessed parcels within and surrounding the District. One study examining property values in PBID areas found "no evidence of spill-over impacts (either good or bad) on commercial properties located just outside the BID's boundaries;"[12] however, the California Court of Appeals has stated that "services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties."[13] Although the legislature has indicated that "the value of any incidental or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit

[8] Streets and Highways Code section 36601(h)(2)
[9] Ibid
[10] Streets and Highways Code section 36622(k)(2)
[11] Surveys reviewed conducted in Studio City (Los Angeles), Mack Road (Sacramento), Sunrise MarketPlace (Citrus Heights), Fashion District (Los Angeles), and Union Square (San Francisco).
[12] Furman Center for Real Estate & Urban Policy; The Impact of Business Improvement Districts on Property Values: Evidence from New York City (2007) p. 4
[13] Beutz v. Riverside (2010) 184 Cal.App.4th 1516

property or persons not assessed shall *not* be deducted from the entirety of the cost of any special benefit,"[14] it is reasonable to conclude that increased security, maintenance, image enhancement, and advocacy within the District will have an impact on non-assessed parcels immediately adjacent to or within the District boundaries. The California Court of Appeals has noted that "the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement…or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement." Those derivative and indirect impacts are considered general benefits and will be quantified and separated.[15] Because services are provided only within the District and on its perimeter, parcels separated from the District by at least one intervening parcel will not receive spill over benefits.

As mentioned above, the total District service budget for 2016 is $521,305.42. After reducing the budget by the general benefit to the public ($9,920.86), the remaining benefit to parcels is $511,384.56. All parcels within and adjacent to the District have been assigned a benefit factor to mathematically represent the proportional special and general benefit and quantify the value of each. Since all assessed parcels within the District benefit from and receive all of the District's services, they have been assigned a benefit factor of 1.0. Parcels adjacent to the District have been assigned benefit factors as described in detail below. Because the services affect parcels as a whole, parcel size is an appropriate measure of the relative general benefit received by adjacent parcels and will be used in the below calculations by category for all parcels.

There are 61 parcels within the District boundaries that are not assessed. These parcels have not been assigned a benefit factor. They are zoned and used exclusively for single-family residential purposes, thus they will not benefit from the services which are designed to increase occupancy and commercial activity, neither of which apply to parcels zoned and used exclusively for single family residential.

*Security & Maintenance Enhancement*

Security and maintenance enhancement services will be provided directly and only to assessed parcels. Within the District boundaries, services will be provided along both sides of each street, with parcels along each side receiving 50% of the benefit provided by the service. Along the District perimeter, services will only be provided to the side of the street that fronts assessed parcels within the District boundaries. It is, however, reasonable to conclude that parcels abutting the non-serviced side of the street will receive spill-over benefits.

To determine the amount of general benefit to adjacent parcels (those situated along the non-assessed side of the perimeter), we begin with the 50/50 standard ratio of benefit to each side of the street. Because the non-assessed side of the street will not be serviced, it will receive less than the standard 50% benefit. We estimate that one-half (50%) of the benefit to each side of the street is the services themselves, while the other half (50%) is as-a-result of the services. Further, we estimate that because the perimeter parcels will not be directly serviced, their benefit as a result of the services will be approximately one-half (50%) of that received by serviced parcels. It is therefore our professional estimation that the non-assessed side of the street will receive twelve and one half percent (12.5%) of the standard benefit, created by these services provided to the perimeter of each zone (one-half of the 25% of the benefit as-a-result of the services).

[14] Streets and Highways Code section 36622(k)(2)
[15] Tiburon v. Bonander (2009) 180 Cal.App.4th 1057, 1077

The following table calculates the amount of benefit provided to parcels by the District security and maintenance services and separates that benefit value between special benefits provided to the assessed parcels and general benefits indirectly received by non-assessed parcels.

| Parcel Type | Square Feet | | Benefit Factor | | Benefit Units | Benefit % | Benefit Value |
|---|---|---|---|---|---|---|---|
| **Interior Parcels (Assessed)** | | | | | | | |
| Standard | 5154993 | x | 1.00 | = | 5,154,993 | 92.49% | $256,374.72 |
| Auto Wrecking | 157006 | x | 0.30 | = | 47,102 | 0.85% | $2,342.53 |
| Tax Exempt | 15000 | | 0.50 | | 7,500 | 0.13% | $373.00 |
| **Adjacent Parcels** | - | | - | | - | - | - |
| Standard | 2833510 | | 0.13 | | 354,189 | 6.35% | $17,614.97 |
| Auto Wrecking | 14945 | | 0.04 | | 560 | 0.01% | $27.87 |
| Tax Exempt | 148888 | | 0.06 | | 9,306 | 0.17% | $462.79 |
| | | | | | | 100.00% | $277,195.88 |
| | | | | | Total General Benefit Provided to Non-Assessed Parcels: | | $18,105.63 |

*Image Enhancement & Advocacy*

Unlike security and maintenance enhancement, image enhancement and advocacy services are not provided via physical patrols within the District. Rather, the image enhancement and advocacy programs are directed at improving occupancy rates and rents on assessed parcels. Although the programs will only feature assessed parcels and the buildings thereon, it is reasonable to conclude that there will be a minor, derivative and indirect benefit to district-adjacent parcels. Because these services are highly focused, and are not physically provided along streets, it is our estimation that the adjacent parcels will receive a general benefit equal to ten percent (10%) of the standard benefit. Based on this estimation, adjacent commercial parcels would have a benefit factor of 0.10 (1.00 x 10%).

| Parcel Type | Square Feet | | Benefit Factor | | Benefit Units | Benefit % | Benefit Value |
|---|---|---|---|---|---|---|---|
| **Interior Parcels** | | | | | | | |
| Standard | 5154993 | x | 1.00 | = | 5,154,993 | 93.71% | $104,448.96 |
| Auto Wrecking | 157006 | x | 0.30 | = | 47,102 | 0.86% | $954.36 |
| Tax Exempt | 15000 | x | 0.50 | = | 7,500 | 0.14% | $151.96 |
| **Adjacent Parcels** | - | | - | | - | - | - |
| Standard | 2833510 | x | 0.10 | = | 283,351 | 5.15% | $5,741.18 |
| Auto Wrecking | 14945 | x | 0.03 | = | 448 | 0.01% | $9.08 |
| Tax Exempt | 148888 | x | 0.05 | = | 7,444 | 0.14% | $150.84 |
| | | | | | | 100.00% | $111,456.39 |
| | | | | | Total General Benefit Provided to Non-Assessed Parcels: | | $5,901.10 |

*Administration and Contingency*

The Administration and Contingency budget items relate to the services and improvements to be provided. These costs have been allocated proportionally based upon the special and general benefit provided by each category, as detailed in the table below.

| | Special Benefit to Parcels | General Benefit to Parcels | Total Parcel Benefit |
|---|---|---|---|
| Security & Maint. Imprvmnts. | $259,090.25 | $18,105.63 | $277,195.88 |
| Image & Advocacy Imprvmnts. | $105,555.29 | $5,901.10 | $111,456.39 |
| Total | $364,645.54 | $24,006.73 | $388,652.27 |
| % Benefit to Parcels | 93.82% | 6.18% | 100.00% |
| Admin. & Contingency Budget | $115,151.22 | $7,581.07 | $122,732.29 |

*Total General Benefit to Parcels*

Based upon the above evaluations, the total value of the general benefit provided to non-assessed parcels adjacent to and within the District is shown below.

| | Special Benefit to Parcels | General Benefit to Parcels | Total Parcel Benefit |
|---|---|---|---|
| Security & Maint. Imprvmnts. | $259,090.25 | $18,105.63 | $277,195.88 |
| Image & Advocacy Imprvmnts. | $105,555.29 | $5,901.10 | $111,456.39 |
| Admin. & Contingency | $115,151.22 | $7,581.07 | $122,732.29 |
| | $479,796.76 | $31,587.80 | $511,384.56 |

Total General Benefit

Based upon the previous evaluations, in this Engineer's professional estimation, the total value of the general benefit provided to the public-at-large, adjacent parcels, and non-assessed parcels within the District is shown below.

| | |
|---|---|
| General Benefit to Parcels | $31,587.80 |
| General Benefit to Public | $9,920.86 |
| Total General Benefit | **$41,508.66** |

Non-Assessment Funding

The programs funded by the District receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the District's services, $41,508.66. These non-assessment funds will be used to pay for the general benefit provided by the District's services, ensuring that parcel assessments will only be used to provide special benefits and "any additional costs of providing general benefits [are] not included in the amounts assessed."[16]

**2. Special Benefit**

The services to be provided by the District constitute and convey special benefits directly to the assessed parcels. Assessment law requires that "the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided."[17] Further, "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."[18] Special benefit "includes incidental or collateral effects that arise from the improvements,

[16] Streets and Highways Code section 36632(a)
[17] Cal. Const., art XIII D §4(a)
[18] Ibid

maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed."[19]

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value ($41,508.66) from the total value of the services and improvements ($521,305.42). The remaining $479,796.76 is considered the special benefit to assessed parcels (the "Total Assessment"). The Total Assessment represents the total value of the special benefit to be provided by the services. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that "properties that receive the same proportionate special benefit pay the same assessment."[20]

| Service Provided | Total Benefit Value | General Benefit Value | Special Benefit to Assessed Parcels |
|---|---|---|---|
| Security & Maintenance Enhancement | $282,553.15 | $23,462.90 | $259,090.25 |
| Image Enhancement & Advocacy | $113,638.98 | $8,083.69 | $105,555.29 |
| Administration | $88,621.92 | $7,056.47 | $81,565.45 |
| Contingency | $36,491.38 | $2,905.61 | $33,585.77 |
| **Total** | $521,305.42 | $41,508.66 | $479,796.76 |

## B. Assessment Methodology

### 1. Base Formula

Each parcel will be assessed based on proportional special benefits received. The variables used for the annual assessment formula are parcel size, parcel use, tax-exempt status, and benefit zone. These variables are all appropriate measures of the proportional special benefit because the need for services, level of services, and quantity of services are all relative to these variables; thus the special benefit provided to each parcel by the services can be proportionally measured using these variables.

Determination of Assessment Rates

"Because not all parcels in the district are identical in size…some will receive more special benefit than others."[21] Each of the variables used relates directly to the service level and special benefit provided to each parcel. Parcel square footage is the size of the parcel, measured in square feet. Size is an appropriate measure of proportional special benefit because it relates directly to the quantity of services provided to the parcel, the highest and best use of a parcel, and reflects the long-term value implications of the District. The larger a parcel, the more services and benefit the parcel will receive. Parcel use is also relevant to the services and benefit a parcel receives, for example a standard commercial parcel will have higher pedestrian traffic and commercial volume than an auto-wrecking parcel.

To determine the assessment rates, the special benefit value was divided by the total assessable parcel square footage per zone, as shown in the tables below. Rates for zones which do not have a particular parcel type, such as the rate for Zone 2 tax exempt parcels, were determined by applying the ratio of (tax exempt rate / standard rate) for the remaining zones.

[19] Streets and Highways Code section 366.15.5
[20] *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057
[21] *Dahms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201

| Parcel Group | Initial Parcel Size Budget | | Parcel Square Footage | | Initial Parcel Assessment Rate ($/sqft/yr) |
|---|---|---|---|---|---|
| Zone 1 Standard | $463,492.19 | ÷ | 4,753,766 | = | $0.0975 |
| Zone 1 Auto-Wrecking | $438.75 | ÷ | 15000 | = | $0.0293 |
| Zone 1 Private Tax-Exempt | $731.25 | ÷ | 15000 | = | $0.0488 |
| Zone 2 Standard | $13,681.84 | ÷ | 401,227 | = | $0.0341 |
| Zone 2 Auto-Wrecking | $1,452.72 | ÷ | 142,006 | = | $0.0102 |
| Zone 2 Private Tax-Exempt | $0.0000 | ÷ | 0 | = | $0.0171 |

Summary of Assessment Rates

Therefore, the annual cost to parcels is as shown below. All assessment rates may be subject to an increase of no more than three percent (3%) per year. Maximum annual assessment rates are shown in Appendix 4. If you would like more information about parcel assessments, please call Civitas at (916)437-4300 or (800)999-7781.

| Parcel Type | Zone 1 | Zone 2 |
|---|---|---|
| Standard | $0.0975 | $0.0341 |
| Auto Wrecking | $0.0293 | $0.0102 |
| Tax Exempt | $0.0488 | $0.0171 |

Sample Assessment Calculation

For example, a 1,000 square foot commercial parcel in Zone 1 would pay $97.50 in the initial year (1,000 x $0.0975 = $97.50), while an auto-wrecking parcel in Zone 1 of 1,000 square feet would pay $34.10 (1,000 x $0.0341 = $34.10).

**2. Auto-Wrecking Parcels**

Auto-wrecking parcels will receive and benefit from the District's services. However, because of their unique nature in being largely storage space, and having very little visitor traffic, they are distinct from a typical commercial parcel. Thus auto-wrecking parcels pay a lower rate which is commensurate with the benefit received.

**3. Private Tax-Exempt Parcels**

Parcels that are privately-owned and property-tax-exempt will receive and benefit from the District's services. However, because they do not have a commercial, profit-centered component, they benefit to a lesser degree than a typical commercial parcel. Thus, privately-owned property-tax-exempt parcels will pay a lower rate which is commensurate with the benefit received.

**4. Publicly Owned Parcels**

The State Constitution, in Article XIII D provides that "parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." Publicly-owned street and sidewalk parcels can be categorized as parcels that receive no benefit. These parcel numbers are specially created for a few of the roads and sidewalks within the District, although the vast majority of streets and sidewalks are not parcelized, meaning they have no parcel number. These parcels are not assessed because they have no commercial activity on

them and are only used as thoroughfares to access the assessed parcels. All other public agency parcels within the District will receive and benefit from all of the District's services, thus they will be assessed at the standard rate which is commensurate with the benefit received.

### C. Assessment Notice

During the hearing process, an Assessment Notice will be sent to owners of each parcel in the DPBPBID. The Assessment Notice provides an estimated assessment for each parcel. The final individual assessment for any particular parcel may change, up or down, if the benefit zone, parcel use, or parcel size differ from those found in Appendix 2, which were used to calculate the assessment amount shown on the notice. A list of parcels to be included in the DPBPBID, their characteristics, and their respective assessments is provided within Appendix 2.

### D. Time and Manner for Collecting Assessments

As provided by State Law, the DPBPBID assessment will appear as a separate line item on annual property tax bills prepared by the County of Sacramento. Parcels which do not receive property tax bills will be invoice by the City. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of Sacramento shall distribute funds collected to the City of Sacramento, which will forward funds to the DPBPBID. Existing laws for enforcement and appeal of property taxes, including penalties and interest, apply to the DPBPBID assessments.

### E. Bonds

Bonds will not be issued to finance this district.

### F. Engineer's Certification

I hereby certify, to the best of my knowledge and experience, that each of the identified benefiting parcels located within the Del Paso Boulevard Property and Business Improvement District will receive a special benefit over and above the general benefits conferred and that the amount of the assessment is no greater than the proportional special benefits conferred on each assessed parcel, as described in this Engineer's Report.

Preparation of the Engineer's Report for the Del Paso Boulevard Property and Business Improvement District was completed by:

Ross E. Peabody, P.E.

License No. C51,090

President

Peabody Engineering
1700 Alhambra Blvd., Suite 102
Sacramento, CA. 95816
(916) 731-8088 office (916) 731-8089 fax

REGISTERED PROFESSIONAL ENGINEER
ROSS E. PEABODY
No. C51090
Exp. 9-30-15
CIVIL
STATE OF CALIFORNIA

# APPENDIX 1 – PBID LAW

STREETS AND HIGHWAYS CODE
Division 18. Parking
Part 7. Property and Business Improvement District Law of 1994

*Cal Sts & Hy Code Div. 18, Pt. 7 Note* (2015)

*** This document is current through the 2015 Supplement ***
(All 2014 legislation)

**36600. Citation of part**

This part shall be known and may be cited as the "Property and Business Improvement District Law of 1994."
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36601. Legislative findings and declarations**

The Legislature finds and declares all of the following:
**(a)** Businesses located and operating within business districts in some of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.
**(b)** It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.
**(c)** It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
**(d)** Assessments levied for the purpose of conferring special benefit upon the real property or businesses in a business district are not taxes for the general benefit of a city, even if property or persons not assessed receive incidental or collateral effects that benefit them.
**(e)** Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:
**(1)** Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.
**(2)** Job creation.
**(3)** Business attraction.
**(4)** Business retention.
**(5)** Economic growth.
**(6)** New investments.
**(f)** With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
**(g)** Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
**(h)** The act amending this section is intended to provide the Legislature's guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.

**(1)** The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.
**(2)** Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.
**(3)** It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.
*(Amended by Stats. 2014, Ch. 240, Sec. 1. Effective January 1, 2015.)*

**36602. Purpose of part**

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.
*(Amended by Stats. 2014, Ch. 240, Sec. 2. Effective January 1, 2015.)*

**36603. Preemption of authority or charter city to adopt ordinances levying assessments**

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36603.5. Part prevails over conflicting provisions**

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.
*(Amended by Stats. 2014, Ch. 240, Sec. 3. Effective January 1, 2015.)*

**36604. Severability**

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36606. "Activities"**

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:
**(a)** Promotion of public events.

**(b)** Furnishing of music in any public place.
**(c)** Promotion of tourism within the district.
**(d)** Marketing and economic development, including retail retention and recruitment.
**(e)** Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
**(f)** Other services provided for the purpose of conferring special benefit upon assessed businesses and real property located in the district.
*(Added by renumbering Section 36613 by Stats. 2014, Ch. 240, Sec. 9. Effective January 1, 2015.)*

**36606.5. "Assessment"**

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.
*(Added by renumbering Section 36606 by Stats. 2014, Ch. 240, Sec. 4. Effective January 1, 2015.)*

**36607. "Business"**

"Business" means all types of businesses and includes financial institutions and professions.
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36608. "City"**

"City" means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.
*(Amended by Stats. 2011, Ch. 382, Sec. 15. Effective January 1, 2012.)*

**36609. "City council"**

"City council" means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36609.4. "Clerk"**

"Clerk" means the clerk of the legislative body.
*(Added by Stats. 2014, Ch. 240, Sec. 5. Effective January 1, 2015.)*

**36609.5. "General benefit"**

"General benefit" means, for purposes of a property-based district, any benefit that is not a "special benefit" as defined in Section 36615.5.
*(Added by Stats. 2014, Ch. 240, Sec. 6. Effective January 1, 2015.)*

**36610. "Improvement"**

"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:
**(a)** Parking facilities.
**(b)** Benches, booths, kiosks, display cases, pedestrian shelters and signs.
**(c)** Trash receptacles and public restrooms.
**(d)** Lighting and heating facilities.
**(e)** Decorations.
**(f)** Parks.
**(g)** Fountains.
**(h)** Planting areas.
**(i)** Closing, opening, widening, or narrowing of existing streets.
**(j)** Facilities or equipment, or both, to enhance security of persons and property within the area.
**(k)** Ramps, sidewalks, plazas, and pedestrian malls.
**(l)** Rehabilitation or removal of existing structures.
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36611. "Management district plan"; "Plan"**

"Management district plan" or "plan" means a proposal as defined in Section 36622.
*(Added by renumbering Section 36614 by Stats. 2014, Ch. 240, Sec. 10. Effective January 1, 2015.)*

**36612. "Owners' Association"**

"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners' association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code), for all records relating to activities of the district.
*(Added by renumbering Section 36614.5 by Stats. 2014, Ch. 240, Sec. 11. Effective January 1, 2015.)*

**36614. "Property"**

"Property" means real property situated within a district.
*(Added by renumbering Section 36612 by Stats. 2014, Ch. 240, Sec. 8. Effective January 1, 2015.)*

**36614.5. "Property and business improvement district"; "District"**

"Property and business improvement district," or "district," means a property and business improvement district established pursuant to this part.
*(Added by renumbering Section 36611 by Stats. 2014, Ch. 240, Sec. 7. Effective January 1, 2015.)*

**36614.6. "Property-based assessment"**

"Property-based assessment" means any assessment made pursuant to this part upon real property.

*(Added by Stats. 2014, Ch. 240, Sec. 12. Effective January 1, 2015.)*

**36614.7. "Property-based district"**

"Property-based district" means any district in which a city levies a property-based assessment.
*(Added by Stats. 2014, Ch. 240, Sec. 13. Effective January 1, 2015.)*

**36615. "Property owner"; "Business owner"; "Owner"**

"Property owner" means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. "Business owner" means any person recognized by the city as the owner of the business. "Owner" means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.
*(Amended by Stats. 2011, Ch. 382, Sec. 16. Effective January 1, 2012.)*

**36615.5. "Special benefit"**

"Special benefit" means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.
*(Added by Stats. 2014, Ch. 240, Sec. 14. Effective January 1, 2015.)*

**36616. "Tenant"**

"Tenant" means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36617. Alternative method of financing certain improvements and activities; Effect on other provisions**

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36620. Establishment of property and business improvement district**

A property and business improvement district may be established as provided in this chapter.
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36620.5. Requirement of consent of city council**

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.
*(Added by Stats. 1994, Ch. 897, Sec. 1. Effective January 1, 1995.)*

**36621. Initiation of proceedings; Petition of property or business owners in proposed district**

**(a)** Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.
**(b)** The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
**(1)** A map showing the boundaries of the district.
**(2)** Information specifying where the complete management district plan can be obtained.
**(3)** Information specifying that the complete management district plan shall be furnished upon request.
**(c)** The resolution of intention described in subdivision (a) shall contain all of the following:
**(1)** A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
**(2)** A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.
*(Amended by Stats. 2014, Ch. 240, Sec. 15. Effective January 1, 2015.)*

**36622. Contents of management district plan**

The management district plan shall include, but is not limited to, all of the following:
**(a)** If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
**(b)** The name of the proposed district.
**(c)** A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
**(d)** The improvements, maintenance, and activities proposed for each year of operation of the district and the maximum cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities and a statement that the same

improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.
**(e)** The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.
**(f)** The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against his or her property or business. The plan also shall state whether bonds will be issued to finance improvements.
**(g)** The time and manner of collecting the assessments.
**(h)** The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.
**(i)** The proposed time for implementation and completion of the management district plan.
**(j)** Any proposed rules and regulations to be applicable to the district.
**(k) (1)** A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.
**(2)** In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.
**(l)** In a property-based district, the total amount of all special benefits to be conferred upon the properties located within the property-based district.
(m) In a property-based district, the total amount of general benefits, if any.
**(n)** In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.
**(o)** Any other item or matter required to be incorporated therein by the city council.
*(Amended by Stats. 2014, Ch. 240, Sec. 16. Effective January 1, 2015.)*

**<u>36623.</u> Procedure to levy assessment**

**(a)** If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.
**(b)** If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of

the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.
**(c)** If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.
*(Amended by Stats. 2012, Ch. 330, Sec. 21. Effective January 1, 2013.)*

**36624. Changes to proposed assessments**

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.
*(Amended by Stats. 2014, Ch. 240, Sec. 17. Effective January 1, 2015.)*

**36625. Resolution of formation**

**(a)** If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:
**(1)** A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.
**(2)** The number, date of adoption, and title of the resolution of intention.
**(3)** The time and place where the public hearing was held concerning the establishment of the district.
**(4)** A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
**(5)** A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.
**(6)** A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district.
**(7)** A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.
**(8)** In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.
**(b)** The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.
*(Amended by Stats. 2014, Ch. 240, Sec. 18. Effective January 1, 2015.)*

**36626. Resolution establishing district**

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in Section 36625.
*(Amended by Stats. 2014, Ch. 201, Sec. 16. Effective January 1, 2015.)*

**36627. Notice and assessment diagram**

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625 or Section 36626, the clerk of the city shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.
*(Amended by Stats. 2011, Ch. 382, Sec. 20. Effective January 1, 2012.)*

**36628. Establishment of separate benefit zones within district; Categories of businesses**

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.
*(Amended by Stats. 2003, Ch. 763, Sec. 9. Effective January 1, 2004.)*

**36628.5. Assessments on businesses or property owners**

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.
*(Amended by Stats. 2014, Ch. 240, Sec. 19. Effective January 1, 2015.)*

**36629. Provisions and procedures applicable to benefit zones and business categories**

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.
*(Amended by Stats. 2012, Ch. 330, Sec. 22. Effective January 1, 2013.)*

**36630. Expiration of district; Creation of new district**

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.
*(Amended by Stats. 2014, Ch. 201, Sec. 17. Effective January 1, 2015.)*

**36631. Time and manner of collection of assessment; Delinquent payments**

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.
*(Amended by Stats. 2014, Ch. 201, Sec. 18. Effective January 1, 2015.)*

**36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property**

**(a)** The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
**(b)** Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
**(c)** Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.
*(Amended by Stats. 2003, Ch. 763, Sec. 13. Effective January 1, 2004.)*

**36633. Time for contesting validity of assessment**

The validity of an assessment levied under this part shall not be contested in any action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36626. Any appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.
*(Repealed and added by Stats. 2001, Ch. 88, Sec. 5. Effective January 1, 2002.)*

**36634. Service contracts authorized to establish levels of city services**

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.
*(Repealed and added by Stats. 2001, Ch. 88, Sec. 5. Effective January 1, 2002.)*

**36635. Request to modify management district plan**

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.
*(Repealed and added by Stats. 2001, Ch. 88, Sec. 5. Effective January 1, 2002.)*

**36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention; Modification of improvements and activities by adoption of resolution after public hearing**

**(a)** Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:

**(1)** The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.
**(2)** A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.
**(b)** The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.
*(Amended by Stats. 2014, Ch. 201, Sec. 19. Effective January 1, 2015.)*

**36637. Reflection of modification in notices recorded and maps**

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.
*(Amended by Stats. 2003, Ch. 763, Sec. 14. Effective January 1, 2004.)*

**36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments**

**(a)** The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.
**(b)** The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.
**(c)** Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.
*(Added by Stats. 2003, Ch. 763, Sec. 15. Effective January 1, 2004.)*

**36650. Report by owners' association; Approval or modification by city council**

**(a)** The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.
**(b)** The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:
**(1)** Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
**(2)** The improvements, maintenance, and activities to be provided for that fiscal year.
**(3)** An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
**(4)** The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.

**(5)** The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
**(6)** The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.
**(c)** The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.
The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.
*(Amended by Stats. 2014, Ch. 240, Sec. 20. Effective January 1, 2015.)*

**36651. Designation of owners' association to provide improvements and activitites**

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.
*(Amended by Stats. 2014, Ch. 240, Sec. 21. Effective January 1, 2015.)*

**36660. Renewal of district; Transfer or refund of remaining revenues; District term limit**

(a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.
(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.
*(Amended by Stats. 2014, Ch. 201, Sec. 21. Effective January 1, 2015.)*

**36670. Circumstances permitting disestablishment of district; Procedure**

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
(2) During the operation of the district, there shall be a 30-day period each year in which assessees may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the area who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.
(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the

property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.
*(Amended by Stats. 2011, Ch. 382, Sec. 22. Effective January 1, 2012.)*

**36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district**

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.
(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.
*(Amended by Stats. 2012, Ch. 330, Sec. 23. Effective January 1, 2013.)*

## APPENDIX 2 – PARCEL ASSESSMENT CALCULATIONS

| Map Key | APN | Lot Size | Rate | Zone | Assessment | Exemption |
|---|---|---|---|---|---|---|
| 1 | 26302520010000 | 2,312 | 0.0975 | 1 | $225.42 | |
| 2 | 26302520020000 | 3,853 | 0.0975 | 1 | $375.67 | |
| 3 | 26302520080000 | 16,615 | 0.0975 | 1 | $1,619.96 | |
| 4 | 26302520230000 | 18,861 | 0.0975 | 1 | $1,838.95 | |
| 5 | 26302520240000 | 37,973 | 0.0975 | 1 | $3,702.37 | |
| 6 | 26302520270000 | 23,340 | 0.0975 | 1 | $2,275.65 | |
| 7 | 26302520280000 | 130,244 | 0.0975 | 1 | $12,698.79 | |
| 8 | 26502920020000 | 5,227 | 0 | 1 | $0.00 | 3 |
| 9 | 26502920050000 | 10,019 | 0 | 1 | $0.00 | 3 |
| 10 | 26502920060000 | 10,019 | 0 | 1 | $0.00 | 3 |
| 11 | 26502920070000 | 10,274 | 0.0975 | 1 | $1,001.72 | |
| 12 | 26502920080000 | 10,274 | 0.0975 | 1 | $1,001.72 | |
| 13 | 26502920130000 | 10,274 | 0.0975 | 1 | $1,001.72 | |
| 14 | 26502920210000 | 5,227 | 0.0975 | 1 | $509.63 | |
| 15 | 26502920220000 | 12,460 | 0.0975 | 1 | $1,214.85 | |
| 16 | 26502920230000 | 12,460 | 0.0975 | 1 | $1,214.85 | |
| 17 | 26502920240000 | 8,307 | 0.0975 | 1 | $809.93 | |
| 18 | 26502920250000 | 8,307 | 0.0975 | 1 | $809.93 | |
| 19 | 26502920280000 | 16,542 | 0.0975 | 1 | $1,612.85 | |
| 20 | 26502920290000 | 8,276 | 0 | 1 | $0.00 | 3 |
| 21 | 26502920300000 | 8,307 | 0.0975 | 1 | $809.93 | |
| 22 | 26502920330000 | 33,229 | 0.0975 | 1 | $3,239.83 | |
| 23 | 26502920340000 | 5,227 | 0 | 1 | $0.00 | 3 |
| 24 | 26502920350000 | 5,134 | 0.0975 | 1 | $500.57 | |
| 25 | 26502920360000 | 15,409 | 0.0975 | 1 | $1,502.38 | |
| 26 | 26502920370000 | 16,613 | 0.0975 | 1 | $1,619.77 | |
| 27 | 26502920390000 | 20,453 | 0.0975 | 1 | $1,994.17 | |
| 28 | 26502920400000 | 16,613 | 0.0975 | 1 | $1,619.77 | |
| 29 | 26502920410000 | 32,822 | 0.0975 | 1 | $3,200.15 | |
| 30 | 26502920420000 | 30,822 | 0.0975 | 1 | $3,005.15 | |
| 31 | 26502930150000 | 4,807 | 0.0975 | 1 | $468.68 | |
| 32 | 26502930160000 | 7,527 | 0.0975 | 1 | $733.88 | |
| 33 | 26502930210000 | 22,222 | 0.0975 | 1 | $2,166.65 | |
| 34 | 26502930240000 | 16,032 | 0.0975 | 1 | $1,563.12 | |
| 35 | 26502930250000 | 6,628 | 0.0975 | 1 | $646.23 | |
| 36 | 26502930260000 | 9,796 | 0.0975 | 1 | $955.11 | |
| 37 | 26502930280000 | 24,092 | 0.0975 | 1 | $2,348.97 | |
| 38 | 26502930290000 | 21,750 | 0.0975 | 1 | $2,120.63 | |

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|---|---|---|---|---|---|---|
| 39 | 26502930300000 | 18,526 | 0.0975 | 1 | $1,806.29 | |
| 40 | 26502930310000 | 288 | 0.0975 | 1 | $28.08 | |
| 41 | 26503210150000 | 19,026 | 0.0975 | 1 | $1,855.04 | |
| 42 | 26503210250000 | 26,950 | 0.0975 | 1 | $2,627.63 | |
| 43 | 26503220160000 | 64,469 | 0.0975 | 1 | $6,285.73 | |
| 44 | 26503220170000 | 14,810 | 0.0975 | 1 | $1,443.98 | |
| 58 | 27500350100000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 59 | 27500350110000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 60 | 27500350120000 | 7,841 | 0.0975 | 1 | $764.50 | |
| 61 | 27500350130000 | 7,841 | 0.0975 | 1 | $764.50 | |
| 62 | 27500350140000 | 3,920 | 0.0975 | 1 | $382.20 | |
| 63 | 27500350210000 | 11,250 | 0.0975 | 1 | $1,096.88 | |
| 64 | 27500350240000 | 15,000 | 0.04875 | 1 | $731.25 | 2 |
| 65 | 27500420050000 | 14,810 | 0.0975 | 1 | $1,443.98 | |
| 66 | 27500420060000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 67 | 27500420070000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 68 | 27500420080000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 69 | 27500430110000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 70 | 27500430120000 | 3,750 | 0.0975 | 1 | $365.63 | |
| 71 | 27500430130000 | 3,750 | 0.0975 | 1 | $365.63 | |
| 72 | 27500430140000 | 3,750 | 0.0975 | 1 | $365.63 | |
| 73 | 27500430150000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 74 | 27500430170000 | 21,712 | 0.0975 | 1 | $2,116.92 | |
| 75 | 27500440010000 | 5,219 | 0.0975 | 1 | $508.85 | |
| 76 | 27500440020000 | 2,349 | 0.0975 | 1 | $229.03 | |
| 77 | 27500440030000 | 2,175 | 0.0975 | 1 | $212.06 | |
| 78 | 27500440040000 | 1,996 | 0.0975 | 1 | $194.61 | |
| 79 | 27500440050000 | 1,823 | 0.0975 | 1 | $177.74 | |
| 80 | 27500440060000 | 1,649 | 0.0975 | 1 | $160.78 | |
| 81 | 27500440070000 | 2,076 | 0.0975 | 1 | $202.41 | |
| 82 | 27500440080000 | 1,726 | 0.0975 | 1 | $168.29 | |
| 83 | 27500440150000 | 2,059 | 0.0975 | 1 | $200.75 | |
| 84 | 27500440160000 | 4,667 | 0.0975 | 1 | $455.03 | |
| 85 | 27500440180000 | 8,767 | 0.0975 | 1 | $854.78 | |
| 86 | 27500440220000 | 0 | 0 | 1 | $0.00 | 4 |
| 87 | 27500440230000 | 5,905 | 0.0975 | 1 | $575.74 | |
| 88 | 27500440240000 | 2,601 | 0.0975 | 1 | $253.60 | |
| 89 | 27500440250000 | 2,780 | 0.0975 | 1 | $271.05 | |
| 90 | 27500510010000 | 4,494 | 0.0975 | 1 | $438.17 | |
| 91 | 27500510020000 | 10,890 | 0.0975 | 1 | $1,061.78 | |
| 92 | 27500510030000 | 2,178 | 0.0975 | 1 | $212.36 | |
| 93 | 27500510040000 | 5,354 | 0.0975 | 1 | $522.02 | |
| 94 | 27500510070000 | 2,800 | 0.0975 | 1 | $273.00 | |
| 95 | 27500510080000 | 3,739 | 0.0975 | 1 | $364.55 | |

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|---|---|---|---|---|---|---|
| 96 | 27500520010000 | 4,633 | 0.0975 | 1 | $451.72 | |
| 97 | 27500520020000 | 5,836 | 0.0975 | 1 | $569.01 | |
| 98 | 27500520050000 | 11,230 | 0.0975 | 1 | $1,094.93 | |
| 99 | 27500520060000 | 11,889 | 0.0975 | 1 | $1,159.18 | |
| 100 | 27500520070000 | 3,648 | 0.0975 | 1 | $355.68 | |
| 101 | 27500520080000 | 2,714 | 0.0975 | 1 | $264.62 | |
| 102 | 27500530010000 | 6,570 | 0.0975 | 1 | $640.58 | |
| 103 | 27500530020000 | 6,709 | 0.0975 | 1 | $654.13 | |
| 104 | 27500530030000 | 9,940 | 0.0975 | 1 | $969.15 | |
| 105 | 27500540290000 | 11,021 | 0.0975 | 1 | $1,074.55 | |
| 106 | 27500540300000 | 41,251 | 0.0975 | 1 | $4,021.97 | |
| 109 | 27500820010000 | 873 | 0.0975 | 1 | $85.12 | |
| 110 | 27500840070000 | 4,552 | 0.0975 | 1 | $443.82 | |
| 111 | 27500840080000 | 14,532 | 0.0975 | 1 | $1,416.87 | |
| 112 | 27500840140000 | 6,690 | 0.0975 | 1 | $652.28 | |
| 113 | 27500840150000 | 5,238 | 0.0975 | 1 | $510.71 | |
| 114 | 27500840160000 | 3,485 | 0.0975 | 1 | $339.79 | |
| 115 | 27500840170000 | 3,783 | 0.0975 | 1 | $368.84 | |
| 116 | 27500840200000 | 9,583 | 0 | 1 | $0.00 | 3 |
| 117 | 27500860120000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 118 | 27500860130000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 119 | 27500860140000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 120 | 27500860150000 | 22,500 | 0.0975 | 1 | $2,193.75 | |
| 121 | 27500880030000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 122 | 27500880040000 | 3,750 | 0.0975 | 1 | $365.63 | |
| 123 | 27500880110000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 124 | 27500880120000 | 26,250 | 0.0975 | 1 | $2,559.38 | |
| 126 | 27500910090000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 127 | 27500910100000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 128 | 27500910110000 | 7,405 | 0.0975 | 1 | $721.99 | |
| 129 | 27500910120000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 130 | 27500910130000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 131 | 27500910140000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 132 | 27500910170000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 133 | 27500920010000 | 1,244 | 0.0975 | 1 | $121.29 | |
| 134 | 27500930040000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 135 | 27500930050000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 136 | 27500930060000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 137 | 27500930070000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 138 | 27500930080000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 139 | 27500930090000 | 7,405 | 0.0975 | 1 | $721.99 | |
| 140 | 27500950010000 | 2,858 | 0.0975 | 1 | $278.66 | |
| 141 | 27500950020000 | 3,648 | 0.0975 | 1 | $355.68 | |
| 142 | 27500950030000 | 5,179 | 0.0975 | 1 | $504.95 | |

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|---|---|---|---|---|---|---|
| 143 | 27500950040000 | 34,420 | 0.0975 | 1 | $3,355.95 | |
| 144 | 27500950140000 | 9,755 | 0.0975 | 1 | $951.11 | |
| 145 | 27500950150000 | 6,710 | 0.0975 | 1 | $654.23 | |
| 146 | 27500950160000 | 6,813 | 0.0975 | 1 | $664.27 | |
| 147 | 27500950170000 | 15,755 | 0.0975 | 1 | $1,536.11 | |
| 148 | 27500960010000 | 2,122 | 0.0975 | 1 | $206.90 | |
| 149 | 27500960020000 | 5,663 | 0.0975 | 1 | $552.14 | |
| 150 | 27500960030000 | 7,350 | 0.0975 | 1 | $716.63 | |
| 151 | 27501010010000 | 5,654 | 0.0975 | 1 | $551.27 | |
| 152 | 27501010020000 | 6,375 | 0.0975 | 1 | $621.56 | |
| 202 | 27501220070000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 203 | 27501220080000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 204 | 27501220090000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 205 | 27501220100000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 206 | 27501220110000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 207 | 27501220140000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 208 | 27501230030000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 209 | 27501230060000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 210 | 27501230070000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 211 | 27501230080000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 212 | 27501230090000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 213 | 27501230100000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 214 | 27501230230000 | 10,228 | 0.0975 | 1 | $997.23 | |
| 215 | 27501230240000 | 3,920 | 0.0975 | 1 | $382.20 | |
| 216 | 27501230260000 | 10,936 | 0.0975 | 1 | $1,066.26 | |
| 217 | 27501230270000 | 9,750 | 0.0975 | 1 | $950.63 | |
| 218 | 27501240060000 | 8,910 | 0.0975 | 1 | $868.73 | |
| 219 | 27501240070000 | 7,323 | 0.0975 | 1 | $713.99 | |
| 220 | 27501240080000 | 7,134 | 0.0975 | 1 | $695.57 | |
| 221 | 27501240100000 | 7,438 | 0.0975 | 1 | $725.21 | |
| 222 | 27501240160000 | 13,245 | 0.0975 | 1 | $1,291.39 | |
| 223 | 27501250010000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 224 | 27501250040000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 225 | 27501250050000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 226 | 27501250060000 | 6,750 | 0.0975 | 1 | $658.13 | |
| 227 | 27501250070000 | 8,276 | 0.0975 | 1 | $806.91 | |
| 228 | 27501250080000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 229 | 27501250090000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 230 | 27501250100000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 231 | 27501250280000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 232 | 27501250290000 | 28,314 | 0.0975 | 1 | $2,760.62 | |
| 233 | 27501310010000 | 6,530 | 0.0975 | 1 | $636.68 | |
| 234 | 27501310070000 | 7,841 | 0 | 1 | $0.00 | 3 |
| 235 | 27501310080000 | 1,742 | 0 | 1 | $0.00 | 3 |

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|---|---|---|---|---|---|---|
| 236 | 27501310090000 | 6,098 | 0 | 1 | $0.00 | 3 |
| 237 | 27501310100000 | 7,841 | 0 | 1 | $0.00 | 3 |
| 238 | 27501310110000 | 7,841 | 0 | 1 | $0.00 | 3 |
| 239 | 27501310120000 | 7,841 | 0 | 1 | $0.00 | 3 |
| 240 | 27501310130000 | 7,730 | 0.0975 | 1 | $753.68 | |
| 241 | 27501310140000 | 6,184 | 0.0975 | 1 | $602.94 | |
| 242 | 27501310150000 | 8,633 | 0.0975 | 1 | $841.72 | |
| 243 | 27501310160000 | 8,299 | 0.0975 | 1 | $809.15 | |
| 244 | 27501310170000 | 6,970 | 0.0975 | 1 | $679.58 | |
| 245 | 27501310200000 | 11,770 | 0.0975 | 1 | $1,147.58 | |
| 246 | 27501310210000 | 20,304 | 0.0975 | 1 | $1,979.64 | |
| 247 | 27501310220000 | 6,970 | 0.0975 | 1 | $679.58 | |
| 248 | 27501310230000 | 10,759 | 0.0975 | 1 | $1,049.00 | |
| 249 | 27501320020000 | 32,550 | 0.0975 | 1 | $3,173.63 | |
| 250 | 27501320030000 | 23,522 | 0.0975 | 1 | $2,293.40 | |
| 251 | 27501340030000 | 17,860 | 0.0975 | 1 | $1,741.35 | |
| 252 | 27501340040000 | 1,742 | 0.0975 | 1 | $169.85 | |
| 253 | 27501340050000 | 4,356 | 0.0975 | 1 | $424.71 | |
| 254 | 27501340060000 | 436 | 0.0975 | 1 | $42.51 | |
| 255 | 27501340070000 | 436 | 0.0975 | 1 | $42.51 | |
| 256 | 27501340080000 | 46,609 | 0.0975 | 1 | $4,544.38 | |
| 257 | 27501340100000 | 25,350 | 0.0975 | 1 | $2,471.63 | |
| 258 | 27501340110000 | 3,319 | 0.0975 | 1 | $323.60 | |
| 259 | 27501340120000 | 48,352 | 0.0975 | 1 | $4,714.32 | |
| 260 | 27501340130000 | 63,598 | 0.0975 | 1 | $6,200.81 | |
| 261 | 27501410090000 | 12,719 | 0.0975 | 1 | $1,240.10 | |
| 262 | 27501410100000 | 29,969 | 0.0975 | 1 | $2,921.98 | |
| 263 | 27501420010000 | 156,816 | 0.0975 | 1 | $15,289.56 | |
| 264 | 27501430070000 | 6,875 | 0 | 1 | $0.00 | 3 |
| 265 | 27501430080000 | 8,658 | 0 | 1 | $0.00 | 3 |
| 266 | 27501430090000 | 4,356 | 0 | 1 | $0.00 | 3 |
| 267 | 27501430100000 | 4,356 | 0 | 1 | $0.00 | 3 |
| 268 | 27501450060000 | 6,970 | 0 | 1 | $0.00 | 3 |
| 269 | 27501450070000 | 6,098 | 0 | 1 | $0.00 | 3 |
| 270 | 27501450080000 | 6,534 | 0 | 1 | $0.00 | 3 |
| 271 | 27501470050000 | 6,098 | 0 | 1 | $0.00 | 3 |
| 272 | 27501470060000 | 6,098 | 0 | 1 | $0.00 | 3 |
| 273 | 27501470070000 | 4,356 | 0 | 1 | $0.00 | 3 |
| 274 | 27501470170000 | 7,841 | 0 | 1 | $0.00 | 3 |
| 275 | 27501490040000 | 11,326 | 0.0975 | 1 | $1,104.29 | |
| 276 | 27501490050000 | 23,100 | 0.0975 | 1 | $2,252.25 | |
| 277 | 27501490060000 | 11,326 | 0.0975 | 1 | $1,104.29 | |

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|---|---|---|---|---|---|---|
| 278 | 27501490070000 | 9,583 | 0.0975 | 1 | $934.34 | |
| 279 | 27501490080000 | 16,550 | 0.0975 | 1 | $1,613.63 | |
| 280 | 27501490090000 | 9,583 | 0.0975 | 1 | $934.34 | |
| 281 | 27501510070000 | 6,534 | 0.0975 | 1 | $637.07 | |
| 282 | 27501510140000 | 19,712 | 0.0975 | 1 | $1,921.92 | |
| 283 | 27501530080000 | 6,534 | 0 | 1 | $0.00 | 3 |
| 284 | 27501530090000 | 4,356 | 0 | 1 | $0.00 | 3 |
| 285 | 27501530180000 | 12,750 | 0.0975 | 1 | $1,243.13 | |
| 286 | 27501550060000 | 6,375 | 0.0975 | 1 | $621.56 | |
| 287 | 27501550070000 | 6,534 | 0.0975 | 1 | $637.07 | |
| 288 | 27501560030000 | 14,810 | 0.0975 | 1 | $1,443.98 | |
| 289 | 27501560040000 | 27,500 | 0.0975 | 1 | $2,681.25 | |
| 290 | 27501560050000 | 6,970 | 0.0975 | 1 | $679.58 | |
| 294 | 27501610070000 | 11,250 | 0.0975 | 1 | $1,096.88 | |
| 295 | 27501610080000 | 3,750 | 0.0975 | 1 | $365.63 | |
| 296 | 27501610090000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 297 | 27501610100000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 298 | 27501610110000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 299 | 27501610120000 | 6,750 | 0.0975 | 1 | $658.13 | |
| 300 | 27501610130000 | 6,750 | 0.0975 | 1 | $658.13 | |
| 301 | 27501610140000 | 12,710 | 0.0975 | 1 | $1,239.23 | |
| 305 | 27501620010000 | 8,276 | 0.0975 | 1 | $806.91 | |
| 306 | 27501620040000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 307 | 27501630010000 | 10,000 | 0.0975 | 1 | $975.00 | |
| 308 | 27501630020000 | 4,792 | 0.0975 | 1 | $467.22 | |
| 309 | 27501630030000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 310 | 27501630040000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 311 | 27501630050000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 312 | 27501630060000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 319 | 27501640080000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 320 | 27501640090000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 321 | 27501640130000 | 7,500 | 0.02925 | 1 | $219.38 | 1 |
| 322 | 27501640140000 | 7,500 | 0.02925 | 1 | $219.38 | 1 |
| 324 | 27501640190000 | 22,487 | 0.0975 | 1 | $2,192.48 | |
| 325 | 27501650190000 | 18,000 | 0.0975 | 1 | $1,755.00 | |
| 326 | 27501650210000 | 48,352 | 0.0975 | 1 | $4,714.32 | |
| 333 | 27501660120000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 334 | 27501660130000 | 37,500 | 0.0975 | 1 | $3,656.25 | |
| 336 | 27501660160000 | 2,761 | 0 | 1 | $0.00 | 3 |
| 337 | 27502000070000 | 63,598 | 0.01023 | 2 | $650.61 | 1 |
| 338 | 27502000080000 | 6,385 | 0 | 2 | $0.00 | 3 |
| 339 | 27502000090000 | 85 | 0 | 1 | $0.00 | 3 |
| 340 | 27502000100000 | 78,408 | 0.01023 | 2 | $802.11 | 1 |

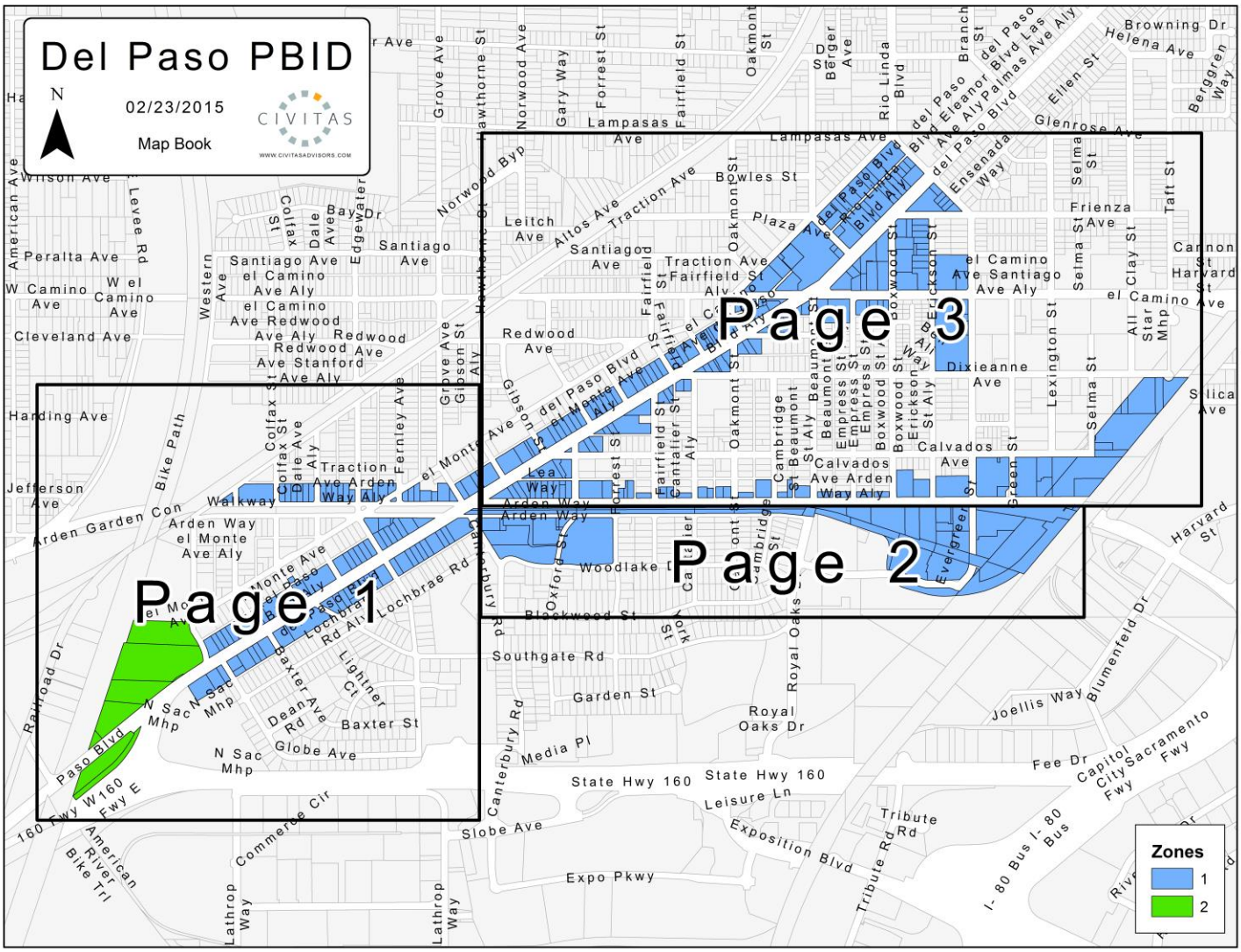
| | | | | | | |
|---|---|---|---|---|---|---|
| 341 | 27502000110000 | 189,486 | 0.0341 | 2 | $6,461.47 | |
| 342 | 27502000120000 | 436 | 0 | 2 | $0.00 | [3] |
| 343 | 27502000130000 | 110,642 | 0.0341 | 2 | $3,772.89 | |
| 351 | 27502400740000 | 75,359 | 0.0975 | 1 | $7,347.50 | |
| 353 | 27502400890000 | 42,253 | 0.0975 | 1 | $4,119.67 | |
| 355 | 27502400910000 | 10,890 | 0.0975 | 1 | $1,061.78 | |
| 357 | 27502400930000 | 19,602 | 0.0975 | 1 | $1,911.20 | |
| 358 | 27502400940000 | 60,984 | 0.0975 | 1 | $5,945.94 | |
| 359 | 27502600080000 | 26,609 | 0.0975 | 1 | $2,594.38 | |
| 360 | 27502700010000 | 61,419 | 0.0341 | 2 | $2,094.39 | |
| 361 | 27502700320000 | 39,680 | 0.0341 | 2 | $1,353.09 | |
| 362 | 27700110030000 | 2,980 | 0.0975 | 1 | $290.55 | |
| 363 | 27700110060000 | 5,499 | 0.0975 | 1 | $536.15 | |
| 364 | 27700110070000 | 5,500 | 0.0975 | 1 | $536.25 | |
| 365 | 27700110260000 | 8,479 | 0.0975 | 1 | $826.70 | |
| 366 | 27700110270000 | 10,944 | 0.0975 | 1 | $1,067.04 | |
| 367 | 27700130040000 | 14,375 | 0.0975 | 1 | $1,401.56 | |
| 368 | 27700130050000 | 8,586 | 0.0975 | 1 | $837.14 | |
| 369 | 27700130070000 | 82,328 | 0.0975 | 1 | $8,026.98 | |
| 370 | 27700130100000 | 55,321 | 0.0975 | 1 | $5,393.80 | |
| 395 | 27700840050000 | 9,148 | 0.0975 | 1 | $891.93 | |
| 396 | 27700840060000 | 15,246 | 0.0975 | 1 | $1,486.49 | |
| 397 | 27700840070000 | 6,098 | 0.0975 | 1 | $594.56 | |
| 400 | 27700840110000 | 2,614 | 0.0975 | 1 | $254.87 | |
| 404 | 27700840160000 | 97,574 | 0.0975 | 1 | $9,513.47 | |
| 405 | 27700840170000 | 871 | 0.0975 | 1 | $84.92 | |
| 406 | 27700910050000 | 19,602 | 0.0975 | 1 | $1,911.20 | |
| 407 | 27700910090000 | 59,242 | 0.0975 | 1 | $5,776.10 | |
| 409 | 27700910110000 | 25,265 | 0.0975 | 1 | $2,463.34 | |
| 410 | 27701310070000 | 6,375 | 0.0975 | 1 | $621.56 | |
| 411 | 27701310080000 | 6,375 | 0.0975 | 1 | $621.56 | |
| 412 | 27701320090000 | 31,515 | 0.0975 | 1 | $3,072.71 | |
| 413 | 27701320110000 | 20,625 | 0.0975 | 1 | $2,010.94 | |
| 414 | 27701330050000 | 49,223 | 0.0975 | 1 | $4,799.24 | |
| 415 | 27701340030000 | 51,401 | 0.0975 | 1 | $5,011.60 | |
| 416 | 27701340040000 | 27,960 | 0.0975 | 1 | $2,726.10 | |
| 417 | 27701340050000 | 37,961 | 0.0975 | 1 | $3,701.20 | |
| 418 | 27701340080000 | 27,135 | 0.0975 | 1 | $2,645.66 | |
| 419 | 27701340090000 | 15,706 | 0.0975 | 1 | $1,531.34 | |
| 420 | 27701340130000 | 15,339 | 0.0975 | 1 | $1,495.55 | |
| 421 | 27701340140000 | 15,651 | 0.0975 | 1 | $1,525.97 | |
| 422 | 27701340150000 | 9,635 | 0.0975 | 1 | $939.41 | |
| 423 | 27701340160000 | 2,780 | 0.0975 | 1 | $271.05 | |
| 424 | 27701340180000 | 28,200 | 0.0975 | 1 | $2,749.50 | |

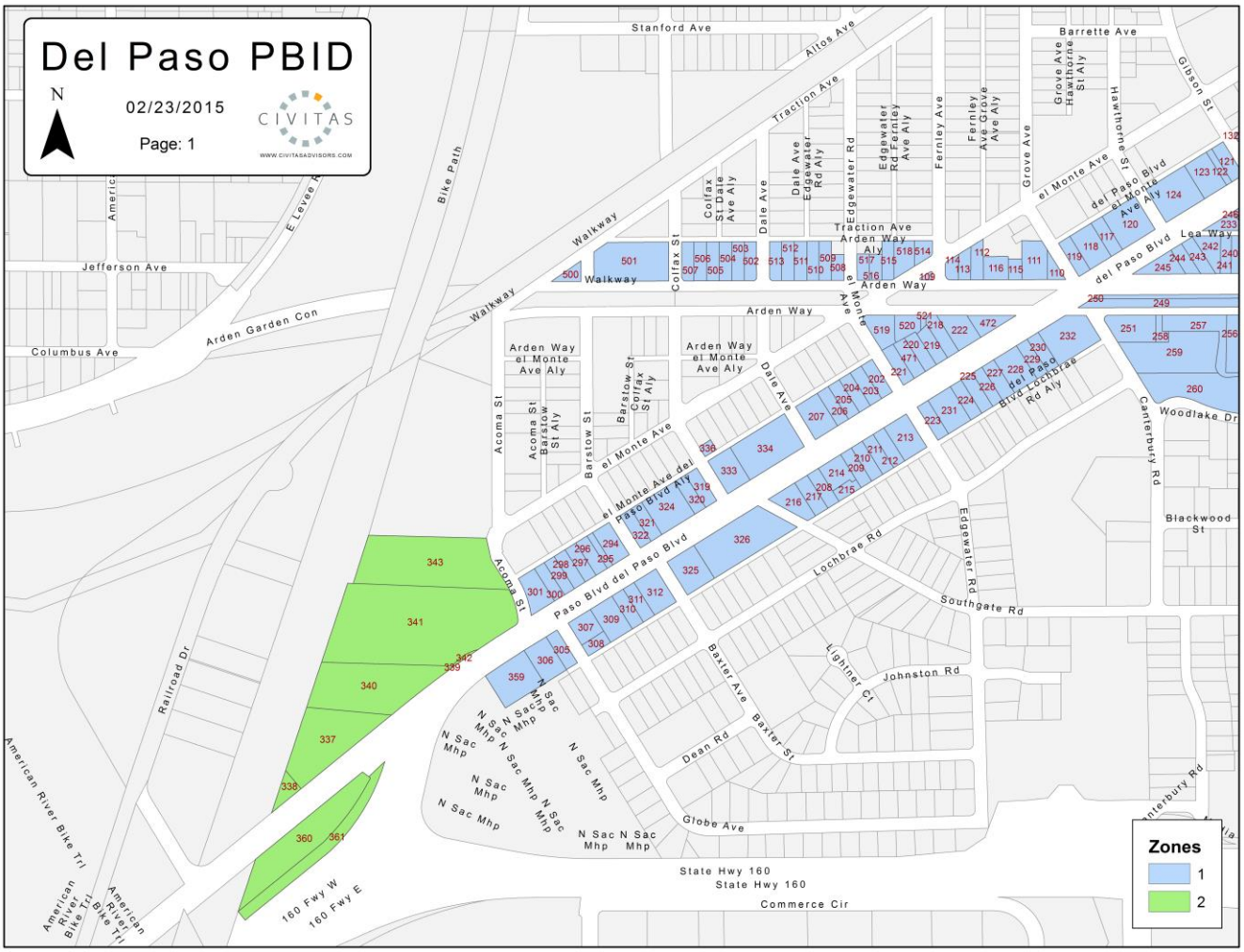
| | | | | | | |
|---|---|---|---|---|---|---|
| 425 | 27701340200000 | 7,500 | 0.0975 | 1 | $731.25 | |
| 426 | 27701340210000 | 28,800 | 0.0975 | 1 | $2,808.00 | |
| 427 | 27701340220000 | 35,537 | 0.0975 | 1 | $3,464.86 | |
| 428 | 27701340230000 | 33,033 | 0.0975 | 1 | $3,220.72 | |
| 429 | 27701340240000 | 35,886 | 0.0975 | 1 | $3,498.89 | |
| 430 | 27701410010000 | 871 | 0.0975 | 1 | $84.92 | |
| 431 | 27701410020000 | 80,586 | 0.0975 | 1 | $7,857.14 | |
| 433 | 27701410050000 | 6,944 | 0.0975 | 1 | $677.04 | |
| 434 | 27701430060000 | 28,314 | 0.0975 | 1 | $2,760.62 | |
| 435 | 27701430070000 | 92,347 | 0.0975 | 1 | $9,003.83 | |
| 436 | 27701430080000 | 25,900 | 0.0975 | 1 | $2,525.25 | |
| 437 | 27701430090000 | 57,499 | 0.0975 | 1 | $5,606.15 | |
| 438 | 27701430100000 | 23,312 | 0.0975 | 1 | $2,272.92 | |
| 439 | 27701430110000 | 17,012 | 0.0975 | 1 | $1,658.67 | |
| 440 | 27701430120000 | 2,471 | 0.0975 | 1 | $240.92 | |
| 442 | 27701440100000 | 13,504 | 0.0975 | 1 | $1,316.64 | |
| 443 | 27701440180000 | 1,568 | 0.0975 | 1 | $152.88 | |
| 444 | 27701440190000 | 1,046 | 0.0975 | 1 | $101.99 | |
| 445 | 27701440200000 | 0 | 0 | 1 | $0.00 | 4 |
| 446 | 27701440210000 | 60,113 | 0.0975 | 1 | $5,861.02 | |
| 447 | 27701440220000 | 94,525 | 0.0975 | 1 | $9,216.19 | |
| 448 | 27701440260000 | 38,289 | 0.0975 | 1 | $3,733.18 | |
| 449 | 27701440280000 | 60,548 | 0.0975 | 1 | $5,903.43 | |
| 470 | 26503210010000 | 13,592 | 0.0975 | 1 | $1,325.22 | |
| 471 | 27501240090000 | 7,286 | 0.0975 | 1 | $710.39 | |
| 472 | 27501240170000 | 8,442 | 0.0975 | 1 | $823.10 | |
| 473 | 27502400650000 | 1,800 | 0.0975 | 1 | $175.50 | |
| 474 | 26503210110000 | 2,500 | 0.0975 | 1 | $243.75 | |
| 475 | 26503210120000 | 4,792 | 0 | 1 | $0.00 | 3 |
| 476 | 26503210130000 | 6,970 | 0 | 1 | $0.00 | 3 |
| 477 | 26503210140000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 478 | 26503210210000 | 15,000 | 0.0975 | 1 | $1,462.50 | |
| 479 | 26503210220000 | 6,970 | 0 | 1 | $0.00 | 3 |
| 480 | 26503210230000 | 6,970 | 0 | 1 | $0.00 | 3 |
| 481 | 26503210240000 | 6,970 | 0 | 1 | $0.00 | 3 |
| 482 | 26503210260000 | 26730 | 0.0975 | 1 | $2,606.18 | |
| 483 | 26502520060000 | 5,227 | 0 | 1 | $0.00 | 3 |
| 484 | 26502520070000 | 4,792 | 0 | 1 | $0.00 | 3 |
| 485 | 26502520080000 | 4,792 | 0 | 1 | $0.00 | 3 |
| 486 | 26502520090000 | 4,356 | 0 | 1 | $0.00 | 3 |
| 487 | 26502520100000 | 4,792 | 0 | 1 | $0.00 | 3 |
| 488 | 26502520120000 | 33,377 | 0.0975 | 1 | $3,254.26 | |
| 489 | 27502400880000 | 22,216 | 0.0975 | 1 | $2,166.06 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 500 | 27500710010000 | 4,356 | 0.0975 | 1 | $424.71 | |
| 501 | 27500720020000 | 42,752 | 0.0975 | 1 | $4,168.32 | |
| 502 | 27500730060000 | 7,258 | 0 | 1 | $0.00 | 3 |
| 503 | 27500730070000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 504 | 27500730080000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 505 | 27500730090000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 506 | 27500730100000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 507 | 27500730110000 | 7,275 | 0.0975 | 1 | $709.31 | |
| 508 | 27500740150000 | 4,792 | 0 | 1 | $0.00 | 3 |
| 509 | 27500740160000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 510 | 27500740170000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 511 | 27500740180000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 512 | 27500740190000 | 7,405 | 0 | 1 | $0.00 | 3 |
| 513 | 27500740200000 | 7,251 | 0 | 1 | $0.00 | 3 |
| 514 | 27500810130000 | 5,017 | 0 | 1 | $0.00 | 3 |
| 515 | 27500810160000 | 7,267 | 0 | 1 | $0.00 | 3 |
| 516 | 27500810170000 | 4,792 | 0 | 1 | $0.00 | 3 |
| 517 | 27500810180000 | 4,792 | 0 | 1 | $0.00 | 3 |
| 518 | 27500810320000 | 10,557 | 0 | 1 | $0.00 | 3 |
| 519 | 27501240110000 | 11,600 | 0.0975 | 1 | $1,131.00 | |
| 520 | 27501240120000 | 8,600 | 0.0975 | 1 | $838.50 | |
| 521 | 27501240130000 | 1,139 | 0.0975 | 1 | $111.05 | |
| 522 | 26503210020000 | 6,970 | 0 | 1 | $0.00 | 3 |
| 523 | 26503210090000 | 6,098 | 0 | 1 | $0.00 | 3 |
| 524 | 26503210100000 | 4,792 | 0 | 1 | $0.00 | 3 |
| | | | | | **$479,796.76** | |

1 = Autowrecking parcels
2 = Tax Exempt parcels
3 = Residential used parcels
4 = Publicly Owned Street and Sidewalk Parcels

## APPENDIX 3 – MAP

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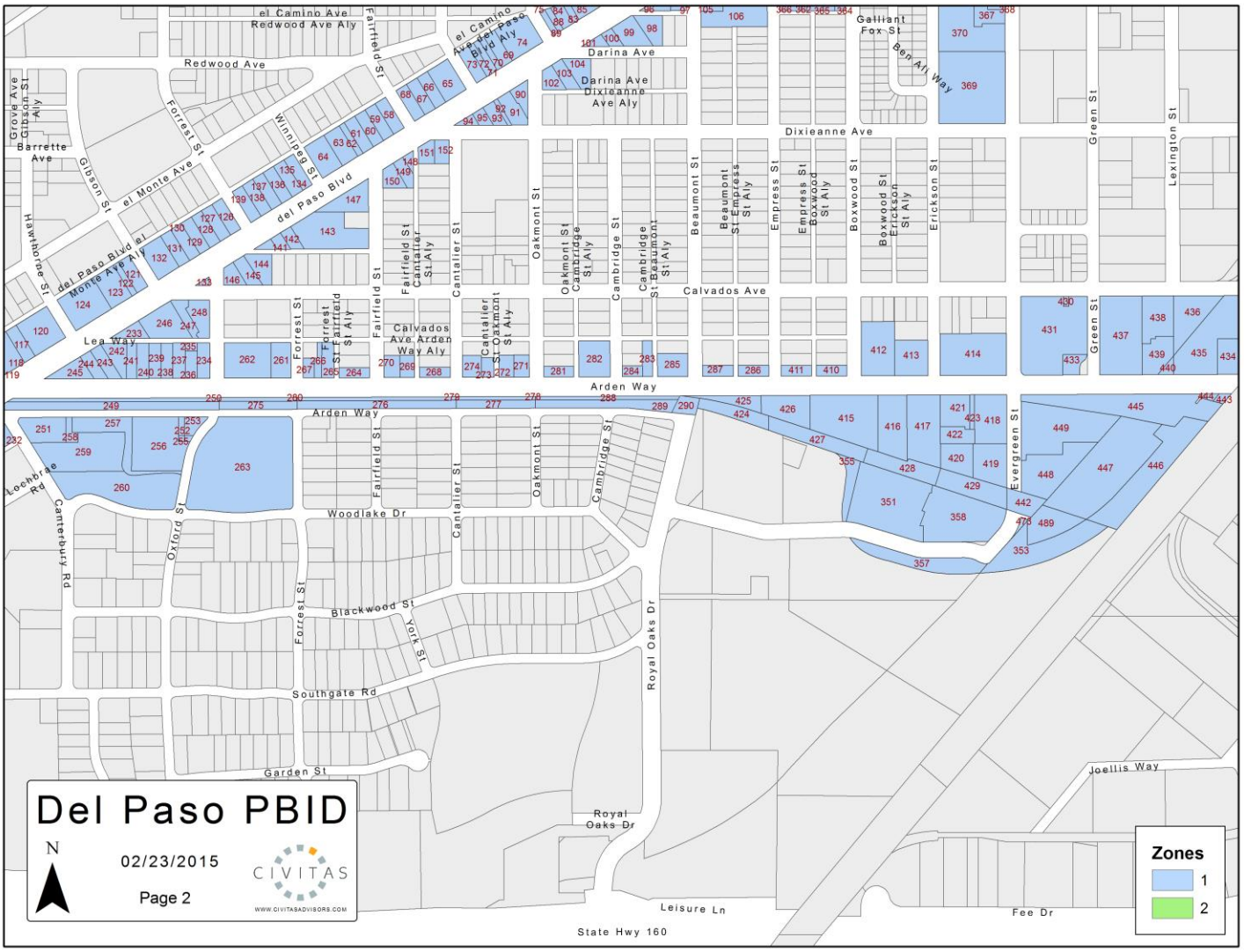
Altos Ave
Barrette Ave
Gibson St
Traction Ave
Fernley Ave
Grove Ave
Hawthorne St
el Monte Ave
del Paso Blvd
Lea Way
Walkway
Colfax St
Date Ave
Edgewater Rd
Arden Way
Jefferson Ave
Arden Garden Con
Columbus Ave
Acoma St
Barstow St
Woodlake Dr
Canterbury Rd
Blackwood St
Lochbrae Rd
Southgate Rd
Johnston Rd
Baxter Ave
Baxter St
Dean Rd
Globe Ave
Commerce Cir
State Hwy 160
Railroad Dr
American River Bike Trl
Bike Path
160 Fwy W
160 Fwy E
N Sac Mhp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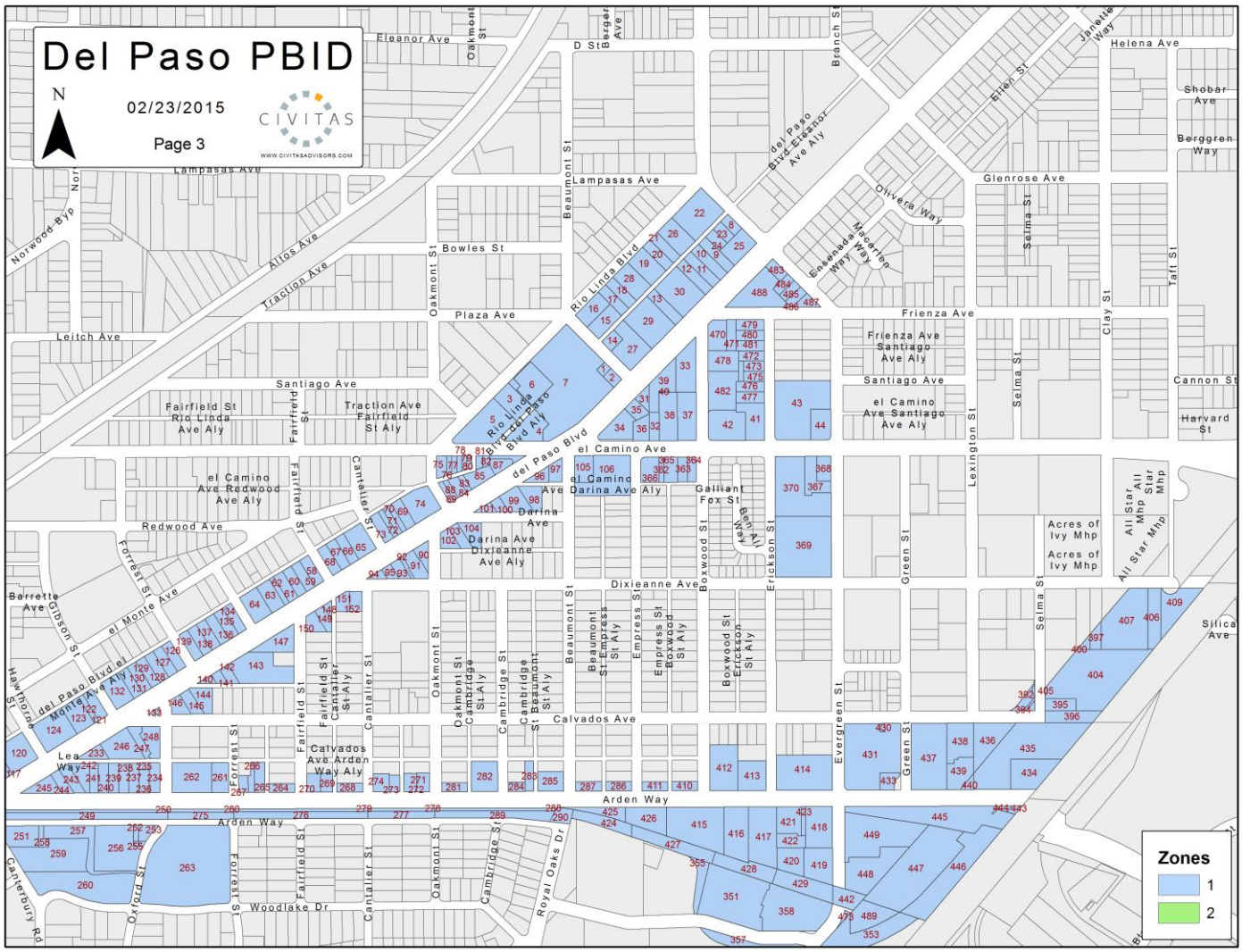
Redwood Ave
Fairfield St
el Camino Ave
Ave del Paso Blvd Aly
Darina Ave
Darina Ave
Dixieanne Ave Aly
Galliant Fox St
Ben Ali Way
Dixieanne Ave
Green St
Lexington St
Grove Ave
Gibson St Aly
Barrette Ave
Forrest St
Winnipeg St
Gibson St
el Monte Ave
del Paso Blvd
Hawthorne St
del Paso Blvd
Monte Ave Aly
Lea Way
Forrest St
Forrest St Fairfield St Aly
Fairfield St
Fairfield St Cantalier St Aly
Cantalier St
Calvados Ave Arden Way Aly
Cantalier St Oakmont St Aly
Oakmont St
Oakmont St Cambridge St Aly
Cambridge St
Cambridge St Beaumont St Aly
Beaumont St
Beaumont St Empress St Aly
Empress St
Empress St Boxwood St Aly
Boxwood St
Boxwood St Erickson St Aly
Erickson St
Calvados Ave
Arden Way
Arden Way
Lochbrae Rd
Canterbury Rd
Oxford St
Woodlake Dr
Cantalier St
Oakmont St
Cambridge St
Evergreen St
Forrest St
Blackwood St
York St
Royal Oaks Dr
Southgate Rd
Garden St
Joellis Way
Royal Oaks Dr
Leisure Ln
Fee Dr
State Hwy 160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# APPENDIX 4 – MAXIMUM ANNUAL ASSESSMENT RATES

**Standard Parcels**

| | Zone 1 | Zone 2 |
|---|---|---|
| 2016 | $0.09750 | $0.03410 |
| 2017 | $0.10043 | $0.03512 |
| 2018 | $0.10344 | $0.03618 |
| 2019 | $0.10654 | $0.03726 |
| 2020 | $0.10974 | $0.03838 |
| 2021 | $0.11303 | $0.03953 |
| 2022 | $0.11642 | $0.04072 |
| 2023 | $0.11991 | $0.04194 |
| 2024 | $0.12351 | $0.04320 |
| 2025 | $0.12722 | $0.04449 |

**Auto-Wrecking Parcels**

| | Zone 1 | Zone 2 |
|---|---|---|
| 2016 | $0.03000 | $0.01023 |
| 2017 | $0.03090 | $0.01054 |
| 2018 | $0.03183 | $0.01085 |
| 2019 | $0.03278 | $0.01118 |
| 2020 | $0.03377 | $0.01151 |
| 2021 | $0.03478 | $0.01186 |
| 2022 | $0.03582 | $0.01222 |
| 2023 | $0.03690 | $0.01258 |
| 2024 | $0.03800 | $0.01296 |
| 2025 | $0.03914 | $0.01335 |

**Tax-Exempt Parcels**

| | Zone 1 | Zone 2 |
|---|---|---|
| 2016 | $0.0500 | $0.01705 |
| 2017 | $0.05150 | $0.01756 |
| 2018 | $0.05305 | $0.01809 |
| 2019 | $0.05464 | $0.01863 |
| 2020 | $0.05628 | $0.01919 |
| 2021 | $0.05796 | $0.01977 |
| 2022 | $0.05970 | $0.02036 |
| 2023 | $0.06149 | $0.02097 |
| 2024 | $0.06334 | $0.02160 |
| 2025 | $0.06524 | $0.02225 |

# RESOLUTION NO.

Adopted by the Sacramento City Council

## APPROVING THE ANNUAL DEL PASO BOULEVARD PROPERTY AND BUSINESS IMPROVEMENT DISTRICT BUDGET AND LEVYING ASSESSMENT FOR FISCAL YEAR 2015/16

**BACKGROUND**

A. The Del Paso Boulevard PBID No. 2015-03 (District), boundaries of which are depicted in Exhibit A, was established by the City Council and approved by the property owners on July 14, 2015.

B. The City Council established the District under the Property and Business Law of 1994 (California Streets and Highway Code, Sections 36600 to 36671) (PBID Law) and has previously levied assessments on property in the District to pay for improvements and services to be provided within the District, all in accordance with the PBID Law.

C. The District provides funding for safety and maintenance programs and economic development to attract, grow, and retain new businesses in the Del Paso Boulevard and Arden Way business corridor. All services are as defined within the Management District Plan (Plan). The Plan is on file with the Public Improvement Finance Division of the Department of Finance which has been designated by the City Clerk as the custodian of such records.

**BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:**

Section 1 The background statements in paragraphs A through C above are true.

Section 2 The City Council hereby:

(a) Approves the annual budget set forth in the fiscal year (FY) 2015/16 Plan; and
(b) Levies on property within the District the assessment set forth in the FY2015/16 Plan.

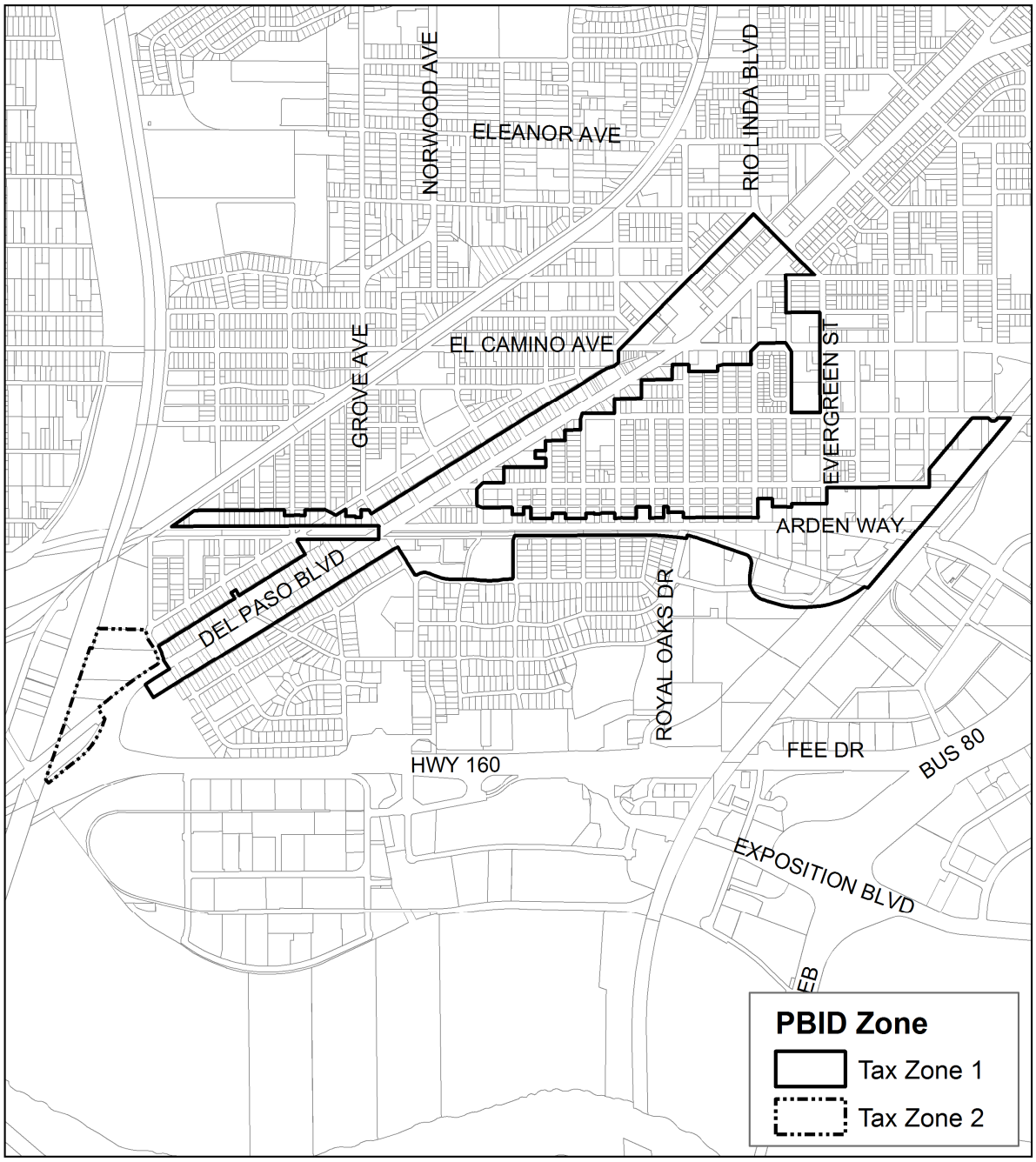
Section 3 Exhibits A and B are part of this resolution.

**Table of Contents**:

Exhibit A: District Map
Exhibit B: FY2015/16 District & Parcel Assessment

**EXHIBIT A**

# Del Paso Boulevard
# Property and Business Improvement District No. 2015-03




City of SACRAMENTO
Finance Department

BMueller, 05/19/15

0 1,000 2,000 4,000 Feet

N W E S

**EXHIBIT B**

**Del Paso Boulevard**
**Property and Business Improvement District No. 2015-03**
**FY2015/16 Budget**

The Del Paso Boulevard PBID assessment budget for FY2015/16 is $479,796.

| Service | Zone 1 | Zone 2 | Total |
|---|---|---|---|
| Security & Maintenance | 250,917.58 | 8,172.66 | 259,090.24 |
| Image & Advocacy | 102,225.68 | 3,329.60 | 105,555.28 |
| Administration | 78,992.57 | 2,572.88 | 81,565.45 |
| Contingency | 32,526.35 | 1,059.42 | 33,585.77 |
| **Total** | $464,662.18 | $15,134.56 | $479,796.74 |

**Parcel Assessment**

| Parcel Type | Zone 1 | Zone 2 |
|---|---|---|
| Standard | $0.0975 | $0.0341 |
| Auto Wrecking | $0.0293 | $0.0102 |
| Private Tax Exempt | $0.0488 | $0.0171 |

Annual assessment rates are based on an allocation of program costs and a calculation of parcel square footage. Assessment rates may be subject to an increase of no more than three (3%) percent per year. The determination of the annual assessment rates will be subject to the review and approval of the Board of Directors of the PBID Owner's Association.

# RESOLUTION NO.

Adopted by the Sacramento City Council

## AMENDING THE FISCAL YEAR 2015/16 ADOPTED CITY BUDGET FOR THE DEL PASO BOULEVARD PROPERTY AND BUSINESS IMPROVEMENT DISTRICT, FUND 2218

**BACKGROUND**

A. The Del Paso Boulevard Property and Business Improvement District No. 2015-03 (District), the boundaries of which are depicted in Exhibit A, was established by the City Council and approved by the property owners on July 14, 2015.

B. The City Council established the District under the Property and Business Law of 1994 (California Streets and Highway Code – Sections 36600 to 36671) (PBID Law) and has previously levied assessments on property in the District to pay for improvements and services to be provided within the District, all in accordance with the PBID Law.

**BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:**

Section 1 The background statements in paragraphs A and B above are true.

Section 2 The District's fiscal year (FY) 2015/16 assessment and expenditure budget of $479,796 are hereby amended as set forth in Exhibit B.

Section 3 The Finance Director is hereby authorized to expend $2,479 of the budgeted funds for the Department of Finance to provide services for the District, as set forth in Exhibit B, which will be reimbursed by the District.

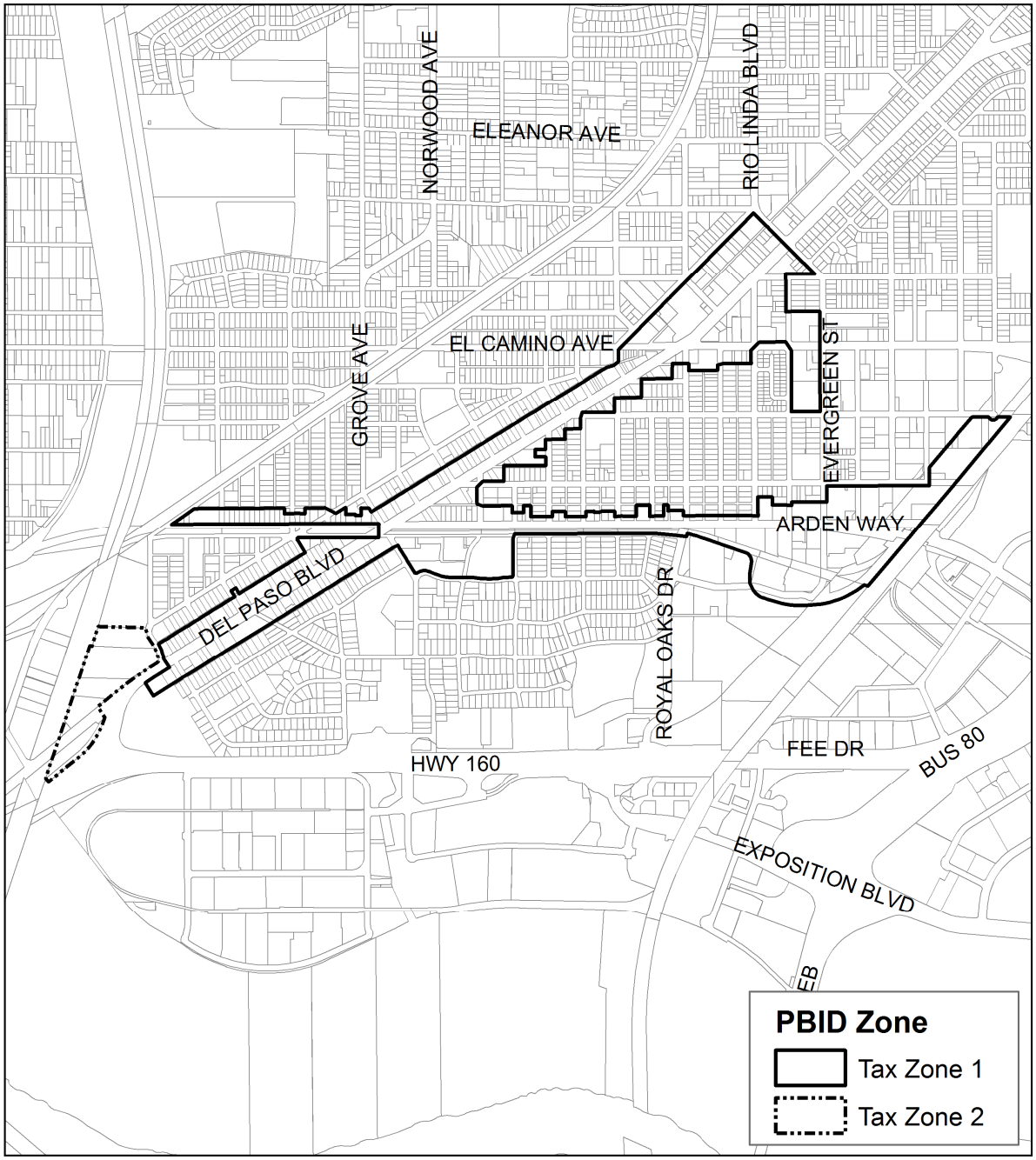
Section 4 Exhibits A and B are part of this resolution.

**Table of Contents:**

Exhibit A: District Map
Exhibit B: FY2015/16 District Budget & Parcel Assessment

**EXHIBIT A**

# Del Paso Boulevard
# Property and Business Improvement District No. 2015-03




City of SACRAMENTO
Finance Department

0 1,000 2,000 4,000 Feet

N W E S

BMueller, 05/19/15

## EXHIBIT B

## DEL PASO BOULEVARD (FUND 2218)
## PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
## FY2015/16 ASSESSMENT BUDGET AND PARCEL ASSESSMENT

| | |
|---|---|
| Estimated Beginning Fund Balance | - |
| Total Assessed to Property (Business) Owners | 479,796 |
| Total Resources | $479,796 |
| | |
| PBID Activities | |
| Estimated Disbursement | 478,465 |
| | |
| Administrative Costs | |
| Public Improvement Financing (PIF) | |
| Administration | - |
| Parcel reporting | 158 |
| Accounting | |
| Administration | 958 |
| County Billing | 215 |
| Total Expenditures | $479,796 |
| | |
| Estimated Ending Fund Balance | - |
| | |
| Year-Over-Year Change in Fund Balance | - |